

**SEEPZ SPECIAL ECONOMIC ZONE  
ANDHERI (EAST), MUMBAI.**

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**AGENDA FOR  
MEETING OF THE APPROVAL COMMITTEE FOR  
SEEPZ-SEZ**

VENUE : Through Video Conferencing on Webex Application

DATE : 31<sup>st</sup> January ,2023

TIME : 11.30 A.M.

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**MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ-SEZ  
UNDER THE CHAIRMANSHIP OF DEVELOPMENT  
COMMISSIONER, SEEPZ-SEZ ON 31<sup>st</sup> January , 2023.**

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Agenda Item No.02	M/s. Jewelex India Pvt Ltd., Unit-II - Application for Mid-term Revision for remaining period of 3 years i.e. 2022-23 to 2024-25
Agenda Item No.03	M/s. Stellar Jewelry - Application for Third Party Repair
Agenda Item No.04	Monitoring of Performance - M/s. Portescap India Pvt. Ltd
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**MINUTES OF THE MEETING OF THE APPROVAL COMMITTEE FOR SEEPZ SEZ HELD UNDER THE CHAIRMANSHIP OF DEVELOPMENT COMMISSIONER ON 30th DECEMBER, 2022 THROUGH VIDEO CONFERENCING.**

1. Name of the SEZ : SEEPZ-SEZ

2. Meeting No. : 170<sup>th</sup>

3. Date : 30<sup>th</sup> December, 2022

**Members Present:**

Sr. No.	Name of Members	Designation	Organization
1	Shri. C. P. S. Chauhan	Jt. Development Commissioner,	SEEPZ-SEZ.
2	Shri. Harmesh Lal	Joint Commissioner Income Tax	Nominee of Income Tax office, Kautilya Bhawan, Bandra, Mumbai.
3	Shri. Himanshu Dhar Pandey	Dy. DGFT	Nominee of the DGFT, Mumbai.
4	Smt. Kirti Deshmukh	Deputy Director	Nominee of Directorate of Industries, Mumbai.
5	Dr. M. Prabhakar	Asstt. Commissioner, Customs	Nominee of Commissioner of Customs, General, Air Cargo, Sahar.
6	Shri. Indrajeet Deshmukh	Field Officer	Nominee of MPCB, Mumbai.

**Special Invitee:-**

1. Shri. Anil Chaudhary, Specified Officer, SEEPZ SEZ

Smt. Bridget Joe, EA to DC/Estate Manager/(SEEPZ-SEZ), Shri. Haresh K. Dahilkar, ADC (New SEZ), Shri. Raju Kumar, ADC (New SEZ); Smt. Rekha Nair, Assistant, Shri. Ravindra Kumar, Assistant also attended for assistance and smooth functioning of the meeting.

**Agenda Item No. 01:-**

***Confirmation of the Minutes of the 169<sup>th</sup> Meeting held on 25.11.2022***

The Minutes of the meeting held on 25.11.2022 were confirmed with consensus.

**Agenda Item No. 02 :-** Application for Merger of LOA of M/s. TATA Consultancy Services Unit – II & M/s. TATA Consultancy Services Unit – III into M/s. TATA Consultancy Services – Unit I and projection for further period of 5 years on merger.

The unit had submitted the application for Merger of LOA of M/s. TATA Consultancy Services Unit – II & M/s. TATA Consultancy Services Unit – III into M/s. TATA Consultancy Services – Unit I and projection for further period of 5 years on merger.

**Following are the submissions:**

There are 3 LOAs in the existing name and the details are as follows :-



**File No.S-SEZ-11/11/2021-SEEPZ-SEZ**

Name of the unit	M/s.TATA Consultancy Services - Unit I		M/s. TATA Consultancy Services Unit - II		M/s.TATA Consultancy Services Unit - III
Location	Unit No. 129 B, SDF-V		Plot No. 64 (ODC I & II), Unit No. 79, 80 SDF-III, Unit No. 115, 125, 128, 164, SDF-IV, Unit No. 130-131, SDF-V		(Plot No. 54, ODC -III) Unit No. IT-09, 10 & 11, SDF-VII & Plot No. 54
Area	225 Sq.mtr		IT-09	618 Sq.mtr	
	Plot No. 64	512 Sq.mtr	10 &11	630 Sq.mtr	
	79	569 Sq.mtr	Plot No. 54	4392 Sq.mtr	
	80	528 Sq.mtr			
	115	554 Sq.mtr			
	125	671 Sq.mtr			
	128	555 Sq.mtr			
	164	532 Sq.mtr			
	130	432 Sq.mtr			
	131	614 Sq.mtr			
LOA No. & Date	8/13/80-EPZ dated 27.12.1980 as amended		SEEPZ/NUS/APL/520/97/13906 dated 12-03-1997 (Unit-II)		SEEPZ/NUS/APL/565/99-2000/3604 (Unit-III) dated 28-03-2000
Item(s) of manufacture	Consultancy and export of computer software		Computer Services	Software	Computer Software
Date of commencement of production	01.05.1982		21.06.1997		28.03.2000
Validity of LOP	31.03.2027		31.03.2027		31.03.2025
Execution of BLUT	Yes		Yes		Yes
Outstanding Rent dues	NIL		NIL		NIL
Labour Dues	NIL		NIL		NIL
Validity of Lease Agreement	1. Letter sent to the unit on 06.07.2022 For adjudication		IT-09	Sub-lease agreement is registered for the period 16.03.2000 to 15.03.2030	
	Plot No. 64	Sub-lease agreement is registered for 30 years w.e.f. 01.04.1997	10& 11		
	79	Sub-lease agreement is registered for the	Plot No. 54	Sub-lease agreement is executed for 30 years w.e.f. 23.01.2009	

	period 28.12.2014 to 31.03.2022	
80		
115	Sub-lease	
125	agreement is	
128	registered for the	
164	period	
130	01.04.2017 to	
131	31.03.2022	

● On merger proposed Projection is as follows for 5 years :-

Year	1st Yr (2022-23)	2nd Yr (2023-24)	3rd Yr (2024-25)	4th Yr (2025-26)	5th yr (2026-27)	Total 5 Years Rs. In Lacs)	US'000 (Rs. 000' \$- 73.60)
Foreign Exchange Earning (Based on FOB value of Export of entire production)	46,100	47,500	48,900	50,300	51,700	2,44,500	332201
Foreign Exchange Outgo on	-	-	-	-	-	-	-
Import of Machinery	1,000	1,000	600	600	500	3700	5027.17
Import of Raw Material and Components	-	-	-	-	-	-	-
Import of Spare and Consumables	150	150	150	150	150	750	1019.00
Repatriation of dividend and profit to foreign collaborators	-	-	-	-	-	-	-
Royalty	-	-	-	-	-	-	-
Lumpsum know- how fees	-	-	-	-	-	-	-
Design & Drawing Fees	-	-	-	-	-	-	-
Payment on training of Indian	-	-	-	-	-	-	-



Technicians abroad							
Commission on exports etc.	-	-	-	-	-	-	-
Foreign Travels	90	90	90	90	90	450	6657.60
Amount of interest to be paid on external commercial borrowing / deferred payment credit (Specify details)	-	-	-	-	-	-	-
<b>Total (i) to (xi)</b>	<b>1,240</b>	<b>1240</b>	<b>840</b>	<b>840</b>	<b>740</b>	<b>4900</b>	<b>6657.60</b>
<b>Net Foreign Exchange earning in five years</b>	<b>44,860</b>	<b>46,260</b>	<b>48,060</b>	<b>49,460</b>	<b>50,960</b>	<b>2,39,600</b>	<b>3,25,543.47</b>

● **DETAILS OF EMPLOYMENT BEFORE AND AFTER MERGER OF UNIT II & III WITH UNIT I**

Particulars	Unit I	Unit II	Unit-III	Employment post-merger of the LOA's
Men	84	997	630	1,717
Women	42	563	270	867
<b>Total</b>	<b>126</b>	<b>1560</b>	<b>900</b>	<b>2584</b>

**Decision:-** After deliberation, the Committee **approved** the proposal for Merger of LOA of M/s. TATA Consultancy Services Unit - II & M/s. TATA Consultancy Services Unit - III into M/s. TATA Consultancy Services - Unit I and projection for further period of 5 years on merger i.e. 2022-23 to 2026-27 in terms of proviso of Rule 19 (2) of SEZ Rules 2006.

**Agenda Item No. 03 :-** Application received for Change of Company name, from M/s. Ideal Jewels (India) Pvt. Ltd to Luxury Jewelry (India) Private Limited

M/s. Ideal Jewels (India) Pvt. Ltd had submitted their application for change of name of the company from M/s. Ideal Jewels (India) Pvt. Ltd to Luxury Jewelry (India) Private Limited and submitted all relevant documents with following details:-

□ **DETAILS OF DIRECTORS BEFORE AND AFTER OF CHANGE OF COMPANY NAME**

<i>List of Directors M/s. Ideal Jewels (India) Pvt. Ltd)</i>			<i>List of Directors M/s. Luxury Jewelry (India) Pvt. Ltd</i>	
<i>Sr. No.</i>	<i>Before Name of the Directors</i>	<i>Designation</i>	<i>After Name of the Directors</i>	<i>Designation</i>
1.	Kamlesh Dineshchandra Shah	Directors	Nishith Kiranchandra Pandya	Directors
2.	Pravinchandra Hiralal Shah	Directors	Raj Nitin Shah	Directors

**□ DETAILS OF PROFIT SHARING RATIO/SHAREHOLDING PATTERN BEFORE AND AFTER CHANGE OF THE COMPANY NAME**

<i>Sr. No.</i>	<i>Name of Shareholders M/s. Ideal Jewels (India) Pvt. Ltd)</i>	<i>Shares</i>	<i>% of Shares</i>	<i>Sr No.</i>	<i>Name of Shareholders M/s. Luxury Jewelry (India) Pvt. Ltd</i>	<i>Shares</i>	<i>% of Shares</i>
1	Kamlesh Shah	400000	80%	1	Raj Nitin Shah	907829	49.999 %
2	Shrutej R. Shah	100000	20 %	2	Kalpana Nitin Shah	15	0.001%
3.	-----	----	----	3.	Andre Messika	907844	50.000 %
<b>Total</b>		<b>500000</b>	<b>100%</b>	<b>Total</b>			<b>100 %</b>

It was observed that M/s. Ideal Jewels (India) Pvt. Ltd have undergone changes in Shareholding Pattern & Directors without prior approval of the Approval Committee. The unit has submitted a separate request for consideration of delay which has been taken as Supplementary Agenda.

**Decision:-** After deliberation, the Committee **approved** the proposal subject to approval of the Supplementary agenda of M/s. Ideal Jewels for change of name of the company from M/s. Ideal Jewels (India) Pvt. Ltd to Luxury Jewelry (India) Private Limited in terms of MOC&I Instruction no 109 dated 18.10.2021. Further, the Committee also directed the unit to comply with the following safeguards in terms of Instruction no. 109, dated 18.10.2021 subject to following conditions:-

1. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity.
2. Fulfillment of all eligibility criteria applicable, including security clearances etc, by the altered entity and its constituents.
3. Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. Acts/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.
4. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownerships etc. shall be furnished immediately to Member (IT&R), CBDT, Department of Revenue and to the jurisdictional Authority.
5. The Assessing Officer shall have the right to assess the taxability of the gain/loss



arising out of the transfer of equity or merger demerger, amalgamation, transfer and ownership etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.

6. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
7. The applicant shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.
8. The applicant shall be recognized by the new name or such arrangement in all the records.

**Agenda Item No. 04 :-** Application received for permission for Third Party Repair - M/s. Elysian Designs

M/s. Elysian Designs had submitted the application for Permission for Third Party Repair with an anticipated volume per annum as under and no change in the projections :-

<i>Description of Items to be Repaired</i>	<i>PCS to be Required PA</i>	<i>Approx Labour Charges PA</i>
Plain and Studded Gold/Silver/Platinum and Palladium jewellery. Base Metal (Steel/Copper/Brass/Titanium/Tungsten) clad with Precious Metal either unstudded or Studded with Diamond, Color Stone, CA and Synthetic Stone.	7500	US\$ 75000.00

**Projections:-**

Sl. No.	Particulars	Existing of 5 years (approved) 2019-20 to 2024-25	Existing of 3 year (approved) 2022-23 to 2024-25	Proposed for 3 years 2022-23 to 2024-25 for third party repair (1US\$ = Rs. 71)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	1,20,000	84,000	84,000	1,18,309.86
2.	Import of Machinery	300	50	50	70.42
3	Import of Raw Materials and Components in RM Form	72,000	50,400	45,360	63,887.32
3 (a)	Import of jewellery as Third Party Repair	-	-	5040	7098.59
4.	Import of Spares & Consumables	31	6	6	8.45
5.	Unused Jewellery for Repair/Remaking Return	-	-	-	-
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment of foreign technicians	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-
12.	Commission on export	-	-	-	-
13.	Foreign Travel	-	-	-	-
14.	Amount of interest to be paid on ECB	-	-	-	-
15.	Any other payment	-	-	-	-
16.	Total (2 to 15)	72,331	50,456	50,456	71,065.79
17.	NFE (1-16)	47,669	33,544	33,544	47,245.50

**Decision :-** After deliberation, the Committee **approved** the proposal of the unit for Third Party Repair for manufacture and export of Plain and Studded Gold/Silver/Platinum and Palladium jewellery. Base Metal

(Steel/Copper/Brass/Titanium/Tungsten) clad with Precious Metal either unstudded or Studded with Diamond, Color Stone, CA and Synthetic Stone subject to compliance of Instruction No. 51 dated 25.03.2010 issued by MOC&I read with Public notice No. 01/2010 dt. 08.04.2010 and Corrigendum dt. 26.04.2010.

**Agenda Item No. 05 :-** Application received for permission for Third Party Repair - M/s. Global Jewellery Pvt. Ltd

M/s. Global Jewellery Pvt. Ltd had submitted the application for Permission for Third Party Repair with an anticipated volume per annum as under and there is change in the projections :-

<i>Sr. No.</i>	<i>Description of Items to be imported for Repaired</i>	<i>PCS to be Repaired</i>	<i>Labour Charges</i>
1.	Gold, Silver, Platinum Jewellery with Diamond.	5000 PCS (Per Annum).	US \$ 50,000.00 (Per Annum)

**Projections:-**



Sl. No.	Particulars	Approved projections on Merger of LOA i.e 2022-23 & 2023-24 (C/248)	Approved projections on additional location i.e.2022-23 & 2023-24 (C/696)	Proposed for 2 years 2022-23 to 2023-24 for third party repair (C/766) (1US\$ = Rs. 75.30\$)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	20498.58	44998.58	44,998.58	59,759.07
	Third party repair & return (Foreign exchange earnings)			73.60	97.74
2.	Import of Machinery	300.00	800.00	800.00	1062.41
3.	Total Import of Raw (a) Material and components	16200.00	34330.00	34330.00	45590.96
3	Import of spares & (b) consumables	42.00	49.20	49.20	65.33
	Import of remaking & remanufacturing unused /used good, new broken jewelry goods	-	181.30	181.30	240.77
4.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
5.	Royalty	-	-	-	-
6.	Lumpsum Know how fee	-	-	-	-
7.	Design & Drawing fees	10.00	17.20	17.20	22.84
8.	Payment of foreign technicians	-	-	-	-
9.	Payment on training of Indian tech. abroad	-	-	-	-
10.	Commission on export	-	-	-	-
11.	Foreign Travel	16.00	23.20	23.20	30.81
12.	Amount of interest to be paid on ECB	-	-	-	-
13.	Any other payment	27.33	67.33	67.33	89.42
14.	Total (2 to 13)	16595.33	35468.23	35,468.23	47102.56
15.	NFE (1-14)	3903.25	9530.35	9,603.95	12754.24

**Decision :-** After deliberation, the Committee **approved** the proposal of the unit for Third Party Repair for manufacture and export of Gold, Silver, Platinum Jewellery with Diamond subject to compliance of Instruction No. 51 dated 25.03.2010 issued by MOC&I read with Public Notice No. 01/2010 dated 08.04.2010 and Corrigendum dt. 26.04.2010.

**Agenda Item No. 06 :-** Application received for permission for Third Party Repair - M/s. Jewel NXT

M/s. Jewel NXT had submitted the application for carrying out third-party repair with an anticipated volume per annum as under and there is change in the projections.

- *The anticipation volume per annum will be as under :*

<b>Sr. No.</b>	<b>Description of Items</b>	<b>Quantity PA</b>	<b>Labour Charges PA</b>
1.	Plain & amp, combination jewelry made of Gold/Silver/Platinum/Palladium,/Silver Jewelry studded with Diamonds/precious metal/semi precious stones, cubic, ziconia, color stones& amp, Pearls. Brass/Steel/Copper Jewellery studded with diamonds, precious &, Semi precious stones.	10,000 Pieces/ Apprx.	Rs. 60 /- lakhs Approx.

*Projection :-*



Sl. No.		Existing approved 5 years i.e. 2016-17 to 2021-22 (1US\$ = Rs. 67.00/-)		Proposed for 5 years 2022-23 to 2026-27 (1US\$ = Rs. 82.00/-)	
		Rs. In Lakhs	US'000	Rs. In Lakhs	US'000
1.	FOB value of exports	48,400.00	72,238.81	80,000.00	97,560.98
2.	Import of Machinery	280.00	417.91.00	240.00	292.68
3.	Import of Raw Material and components,	19,170.00	29,417.91	47,600.00	58,048.78
4.	Import of Spares & Consumables	970.00	1,447.76	1600.00	1,951.22
5.	Third Party Repairs/ Remaking	-	-	3200.00	3,902.44
6.	Unused Jewelry for repaired/remaking return	4,490.00	6,701.49	3200.00	3,902.44
7.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-
8.	Royalty	-	-	-	-
9.	Lumpsum Know how fee	-	-	-	-
10.	Design & Drawing fees	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-
12.	Commission on export etc.	-	-	-	-
13.	Foreign Travel	35.00	52.24	40.00	48.78
14.	Amount of interest to be paid on ECB/DCB	-	-	-	-
15.	Services	-	-	40.00	48.78
16.	Any other payment	140.00	208.96	80.00	97.56
17.	<b>Total (2 to 17)</b>	<b>25,625.00</b>	<b>38,246.27</b>	<b>56,000.00</b>	<b>68,292.68</b>
18.	<b>NFE (1-15)</b>	<b>22,775.00</b>	<b>33,992.54</b>	<b>24,000.00</b>	<b>29,268.29</b>

**Decision :-** After deliberation, the Committee **approved** the proposal of the unit for Carrying Out Third Party Repair for manufacture and export of Plain & amp, combination jewelry made of Gold/Silver/Platinum/Palladium,/Silver Jewelry studded with Diamonds/precious metal/semi precious stones, cubic, ziconia, color stones& amp, Pearls, Brass/Steel/Copper Jewellery studded with diamonds, precious &, Semi precious stone subject to compliance of Instruction No. 51 dated 25.03.2010 issued by MOC&I read with Public Notice No. 01/2010 dt. 08.04.2010 and Corrigendum dt. 26.04.2010.

**Agenda Item No. 07 :- Monitoring of Performance- M/s. Datamatics Global Services Ltd., Unit-I**



The unit has submitted the APR for the period 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2020-21 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision:- After deliberation, the Committee noted the performance of the unit for the period 2020-21, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

**Agenda Item No. 08 :- Monitoring of Performance- M/s. Datamatics Global Services Ltd., Unit-III**

The unit has submitted the APR for the period 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2020-21 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision:- After deliberation, the Committee noted the performance of the unit for the period 2020-21, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

*The Committee also directed :-*

- *The Unit to expedite the execution of sub-lease agreement within 3 months week in terms of proviso of Rule 18 (2) (ii) of the SEZ Rules 2006, failing which action will be initiated as per SEZ Rules 2006.*
- *Specified Officer to issue SCN for insufficient balance in the BLUT.*
- *The Committee also directed the Unit to submit the additional BLUT*

**Agenda Item No. 09:- Monitoring of Performance- M/s. Euro Diamonds**

The unit has submitted the APR for the period 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2020-21 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision:- After deliberation, the Committee noted the performance of the unit for the period 2020-21, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

*The Committee also directed:-*

- *SO to initiate action on issuance of Show Cause Notice for delay in submission of APR for the period 2020-21.*

**Agenda Item No. 10:- Monitoring of Performance- M/s. Oracle (OFSS) Processing Services**

Ltd.,

The unit has submitted the APR for the period 2021-22 & 2022-23 duly certified by Chartered Accountant. The export and import data for the period 2021-22 & 2022-23 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted NIL performance of the unit for the period 2021-22 & 2022-23 as the Unit has submitted its application for exit.

*The Committee also directed:-*

- SO to initiate action on issuance of Show Cause Notice for delay in submission of APR for the period 2021-22 & 2022-23.
- Unit to expedite the debonding procedure

**Agenda Item No. 11 :-** Monitoring of Performance- M/s. Quinnox Consultancy Services Ltd., Unit-I

The unit has submitted the APR for the period 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2021-22 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2021-22, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

**Agenda Item No. 12:-** Monitoring of Performance- M/s. Quinnox Consultancy Services Ltd., Unit-II

The unit has submitted the APR for the period 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2021-22 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2021-22, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

**Agenda Item No. 13:-** Monitoring of Performance- M/s. Quinnox Consultancy Services Ltd., Unit-III

The unit has submitted the APR for the period 2021-22 duly certified by



Chartered Accountant. The export and import data for the period 2021-22 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision :- After deliberation, the Committee noted the performance of the unit for the period 2021-22, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

**Agenda Item No. 14:- Monitoring of Performance- M/s. Supergems Jewellery Mfg Pvt Ltd.**

The unit has submitted the APR for the period 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2021-22 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision :- After deliberation, the Committee noted the performance of the unit for the period 2021-22, as the unit has achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.*

*The Committee also directed:-*

- *Unit to initiate action for clearance of pending foreign exchange realization within 2 months time.*
- *Specified Officer to monitor the pending foreign exchange realization and initiate action on payment of utilized raw materials beyond 2 months in terms of SEZ Rules 2006.*

**Agenda Item No. 15:- Monitoring of Performance- M/s. Transasia Bio Medical Ltd. Unit-II**

The unit has submitted the APR for the period 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2021-21 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision :- After deliberation, the Committee noted the performance of the unit for the period 2020-21, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

The Committee also directed Specified Officer to expedite action i.r.o. the audit para.

**Agenda Item No. 16:- Monitoring of Performance- M/s. Tata Consultancy Services Ltd., Unit-III**

The unit has submitted the APR for the period 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2021-22 was retrieved



from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision :- After deliberation, the Committee noted the performance of the unit for the period 2021-22, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

**Agenda Item No. 17 :- Monitoring of Performance- M/s. Finacus Solutions Pvt Ltd**

The unit has submitted the APR for the period 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2021-21 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision :- After deliberation, the Committee noted the performance of the unit for the period 2020-21, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

*The Committee also directed:-*

- *To Unit to submit the additional BLUT.*
- *Specified Officer to initiate action under FTDR Act for violation of provisions of SEZ Rules, 2006 for negative balance in the BLUT.*

**Agenda Item No. 18 :- Monitoring of Performance- M/s. Goldiam Jewellery Ltd.,**

The unit has submitted the APR for the period 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2021-22 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision :- After deliberation, the Committee noted the performance of the unit for the period 2021-22, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

*The Committee also directed the unit to co-ordinate with RBI and initiate action on resolving the issue of pending foreign exchange within 3 months time.*

**Agenda Item No. 19 :- Monitoring of Performance- M/s. Goldiam International Ltd.,**

The unit has submitted the APR for the period 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2021-22 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2021-22, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

**Agenda Item No. 20 :- Monitoring of Performance- M/s. Sitara Jewellery Pvt Ltd.,**

The unit has submitted the APR for the period 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2021-22 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2021-22, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

The Committee also directed:-

- SO to initiate action on issuance of Show Cause Notice for delay in submission of APR for the period 2021-22.
- Unit to clear the pending foreign exchange realization within 2 months time.
- SO to monitor pending foreign exchange realization and clear the same within 2 months time, failing which action to be initiated for recovery of duty on utilized raw materials.

**Agenda Item No. 21 :- Monitoring of Performance- M/s. V. M Jewellery**

The unit has submitted the APR for the period 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2021-22 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2021-22, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

**Agenda Item No. 22 :- Monitoring of Performance- M/s. Flawless Jewels**

The unit has submitted the APR for the period 2019-20 & 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2019-20 & 2020-21 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2019-20 & 2020-21, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

The Committee also directed the unit to expedite the execution/registration of the sub-lease agreement.

**Agenda Item No. 23 :- Monitoring of Performance- M/s. Thirdware Global Services**



The unit has submitted the APR for the period 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2020-21 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision :- After deliberation, the Committee noted the performance of the unit for the period 2020-21, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

**Agenda Item No. 24 :- Monitoring of Performance- M/s. Dimpex Jewels Pvt Ltd**

The unit has submitted the APR for the period 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2020-21 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision :- After deliberation, the Committee noted the performance of the unit for the period 2020-21, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

**Agenda Item No. 25 :- Monitoring of Performance- M/s. Stellar Jewelry**

The unit has submitted the APR for the period 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2020-21 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision :- After deliberation, the Committee noted the performance of the unit for the period 2020-21, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

The Committee also directed the unit to expedite the execution/registration of the sub-lease agreement i.r.o. unit no. 15, SDF-I and also pay the outstanding dues related to penalty.

**Agenda Item No. 26:- Monitoring of Performance- M/s. Genesys International Corporation Ltd**

The unit has submitted the APR for the period 2019-20 duly certified by Chartered Accountant. The export and import data for the period 2019-20 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

*Decision :- After deliberation, the Committee noted the performance of the unit for the period 2019-20, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.*

*The Committee also directed:-*



- *The Unit to clear the outstanding rental dues within 1 month.*
- *Unit to execute the sub-lease agreement within 3 months time, failing which action will be initiated as per SEZ Rules 2006.*
- *Unit to clear the pending foreign exchange earnings, failing which SO to initiate action on recovery of duty on unutilized raw materials.*
- *SO to monitor pending foreign exchange realization and clear the same within 1 month time, failing which action to be initiated for recovery of duty on utilized raw materials*

**Agenda Item No. 27:- Monitoring of Performance- M/s. Genesys International Corporation Ltd (Unit Worldeye)**

The unit has submitted the APR for the period 2019-20 duly certified by Chartered Accountant. The export and import data for the period 2019-20 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

***Decision :-*** After deliberation, the Committee noted the performance of the unit for the period 2019-20, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

*The Committee also directed:-*

- *The Unit to clear the outstanding rental dues within 1 month.*
- *SO to monitor pending foreign exchange realization and clear the same within 1 month time, failing which action to be initiated for recovery of duty on utilized raw materials*

**Agenda Item No. 28:- Monitoring of Performance- M/s. Zycus Infotech Pvt Ltd**

The unit has submitted the APR for the period 2019-20 duly certified by Chartered Accountant. The export and import data for the period 2019-20 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

***Decision :-*** After deliberation, the Committee noted the performance of the unit for the period 2019-20, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

*The Committee also directed the Unit to execute the sub-lease agreement within 3 months time, failing which action will be initiated in terms of SEZ Rules 2006.*

**Agenda Item No. 29 :- Monitoring of Performance- M/s. Sunjewels Pvt Ltd**

The unit has submitted the APR for the period 2020-21 duly certified by Chartered Accountant. The export and import data for the period 2020-21 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has

been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2020-21, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

The Committee also directed the unit to clear the outstanding rental dues within 1 week.

**Agenda Item No. 30 :- Monitoring of Performance- M/s. Unity Jewels**

The unit has submitted the APR for the period 2020-21 & 2021-22 duly certified by Chartered Accountant. The export and import data for the period 2020-21 & 2021-22 was retrieved from NSDL for cross verification with data submitted by them in the APR and same has been found satisfactory.

**Decision :-** After deliberation, the Committee noted the performance of the unit for the period 2020-21 & 2021-22, as the Unit had achieved positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules 2006.

The Committee also directed:-

- SO to expedite action on the audit objection.
- SO to initiate action on issuance of Show Cause Notice for delay in submission of APR for the period 2020-21.

The Committee directed Units to file applications for DSPF and Specified Officer to initiate action on endorsement of invoices i.r.o. pending applications and the current applications.

**Supplementary Agenda Item No. 01:-** Application for Change of Implementing Agency from M/s. Indus Valley Partners (India) Pvt. Ltd to M/s. Indus Valley Partners (India) Pvt Ltd. to M/s. Indus Infotech Pvt Ltd and Change in the Directors and Shareholding pattern.

The unit had submitted the application for Merger of M/s. Indus Valley Partners (India) Pvt Ltd. to M/s. Indus Infotech Pvt Ltd consequent to the NCLT order dt. 18.10.2022. The details of Directors are as follows :-

**LIST OF DIRECTORS**

Sr. No.	M/S. INDUS VALLEY PARTNERS (INDIA) PVT LTD	M/S. INDUS INFOTECH PVT LTD
1.	Gurvinder Singh	Harbhajan Singh
2.	Harbhajan Singh	Harbhajan Kaur
3.	Gursaran Singh Kapur	Gursaran Singh Kapur



**PRE AND POST MERGER EQUITY SHAREHOLDING OF TRANSFER COMPANY**

Sr No.	Name of Promoter/Shareholder	Equity Share held in the Transferee Company i.r.o. M/s. Indus Infotech Pvt Ltd	% Pre merger	Equity Shares on merger in 1:1 ratio i.r.o. M/s. Indus Valley Partners (India) Pvt Ltd	Total Equity Shares post merger i.r.o. M/s. Indus Infotech Pvt Ltd	% Post Merger
<b>A</b>	<b>Non Resident</b>					
1	Indus Valley Holdings Ltd	9,65,20,000	99.61	9,83,314	9,75,03,314	94.84
2	Mrs. Suvarnaben Amin-NRI	76,000	0.08	9,83,314	10,59,314	1.03
	<b>Sub Total A</b>	9,65,96,000	99.69	19,66,628	9,85,62,628	95.87
<b>B</b>	<b>Resident</b>					
3	Mr. Harbhajan Singh	1,52,000	0.16	19,66,626	21,18,626	2.06
4	Mrs. Harbhajan Kaur	1,52,000	0.15	19,66,627	21,18,627	2.07
5	Mr. Gurusaran Singh	NIL		1	1	Neg
	<b>Sub Total B</b>	3,04,000	0.31	39,33,254	42,37,254	4.13
	<b>Total (A + B)</b>	9,69,00,000	100	58,99,882	10,27,99,882	100

**PRE MERGER EQUITY SHAREHOLDING OF TRANSFER COMPANY OF M/S. INDUS VALLEY PARTNERS (INDIA) PVT LTD**

Sr No.	Name of Promoter/Shareholder	Equity Share held in the Transferee Company	% Pre merger
<b>A</b>	<b>Non Resident</b>		
1	Indus Valley Holdings Ltd	9,83,314	16.67
2	Mrs. Suvarnaben Amin-NRI	9,83,314	16.67
	<b>Sub Total A</b>	19,66,628	33.34
<b>B</b>	<b>Resident</b>		
3	Mr. Harbhajan Singh	19,66,626	33.33
4	Mrs. Harbhajan Kaur	19,66,627	33.33
5	Mr. Gurusaran Singh	1	Neg
	<b>Sub Total B</b>	39,33,254	66.66
	<b>Total (A + B)</b>	58,99,882	100

**POST MERGER NON CONVERTIBLE REDEEMABLE PREFERENCE SHARE (NCRPS)**



**SHAREHOLDING PATTERN IN TRANSFEREE COMPANY ISSUED AS BONUS IN 1:1 RATIO ON EQUITY SHARES ISSUED ON MERGER TO EQUITY SHAREHOLDERS OF TRANSFEROR COMPANY**

<b>Description</b>	<b>Pre-Merger NCRPS Shareholding</b>		<b>Post-Merger NCRPS Shareholding</b>	
	<b>No of NCRPS</b>	<b>%</b>	<b>No of Bonus NCRPS</b>	<b>%</b>
<b>Non Resident Promoters</b>				
Indus Valley Holdings Limited	NIL	0.00	9,83,314	16.67
Non Resident Indian (NRI)	NIL	0.00	9,83,314	16.67
<b>Sub-Total</b>	<b>NIL</b>	<b>0.00</b>	<b>19,66,628</b>	<b>33.34</b>
<b>Resident- Shareholders</b>	NIL	-	-	-
Mr. Harbhajan Singh	NIL	0.00	19,66,626	33.33
Mrs. Harbhajan Kaur	NIL	0.00	19,66,627	33.33
Mr. Gurusaran Singh	NIL	0.00	1	Neg
Sub Total B	NIL	0.00	39,33,354	66.66
<b>Total</b>	<b>NIL</b>	<b>0.00</b>	<b>58,99,882</b>	<b>100</b>

**Decision :-** After deliberation, the Committee **approved** the proposal for merger of M/s. Indus Valley Partners (India) Pvt Ltd. to M/s. Indus Infotech Pvt Ltd consequent to the NCLT order dt. 18.10.2022 and Change in the Directors and Shareholding pattern in terms of MOC&I Instruction No. 109 dated 18.10.2021 subject to following conditions:-

1. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity.
2. Fulfillment of all eligibility criteria applicable, including security clearances etc, by the altered entity and its constituents.
3. Applicability of and compliance with all Revenue/Company Affairs/SEBI etc. Acts/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.
4. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownerships etc. shall be furnished immediately to Member (IT&R), CBDT, Department of Revenue and to the jurisdictional Authority.
5. The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger demerger, amalgamation, transfer and ownership etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
6. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
7. The applicant shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.
8. The applicant shall be recognized by the new name or such arrangement in all the records.

**Supplementary Agenda Item No. 02 :- Application for Change of Directors and Change of Shareholding Pattern of the Company- M/s. Ideal Jewels (India) Pvt Ltd.**

The unit had submitted proposal for Change of Directors & Shareholding Patterns of the company and the details are as follows :-

• **DETAILS OF DIRECTORS BEFORE AND AFTER OF CHANGE OF COMPANY NAME**

**Year 2009**

<b>Name of the Director</b>
Kamlesh D. Shah
Pravinchandra H. Shah

**Year 2014**

<b>Name of the Director</b>
Kamlesh D. Shah
Pravinchandra H. Shah
Nishith K. Pandya
Raj N. Shah

**Year 2019**

<b>Name of the Director</b>
Nishith K. Pandya

Raj N. Shah

Year 2020

Name of the Director

Nishith K. Pandya

Raj N. Shah

• **DETAILS OF PROFIT SHARING RATIO/SHAREHOLDING PATTERN BEFORE AND AFTER CHANGE OF THE COMPANY NAME**

For the month of April 2005

Name of the Shareholder	No of Shares	% of Shares
Kamlesh Shah	400000	80%
Shrutej R. Shah	100000	20%
<b>Total</b>	<b>500000</b>	<b>100%</b>

For the month of April 2010

Name of the Shareholder	No of Shares	% of Shares
Kamlesh Shah	400000	80%
Shrutej R. Shah	100000	20%
<b>Total</b>	<b>500000</b>	<b>100%</b>

For the month of April 2014

Name of the Shareholder	No of Shares	% of Shares
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Kamlesh Shah	96000	19%
Shrutej R. Shah	24000	5%
Euroshine Jewellery Works Pvt Ltd	380000	76%
<b>Total</b>	<b>500000</b>	<b>100%</b>

*For the month of April 2019*

<i>Name of the Shareholder</i>	<i>No of Shares</i>	<i>% of Shares</i>
Kamlesh Shah	144000	8.68%
Shrutej R. Shah	36000	2.17%
Raj Nitin Shah	569985	34.381%
Kalpana Nitin Shah	15	0.001%
Andre Messika	907844	54.76%
<b>Total</b>	<b>1657844</b>	<b>100%</b>

*For the month of April 2020*

<i>Name of the Shareholder</i>	<i>No of Shares</i>	<i>% of Shares</i>
Raj Nitin Shah	907829	49.999%
Kalpana Nitin Shah	15	0.001%
Andre Messika	907844	50.00%
<b>Total</b>	<b>1815688</b>	<b>100%</b>

It was observed by the Committee that as per the said Instruction the Unit should have intimated and taken prior approval of the Approval Committee. The Unit has apologized stating that they were unaware of the policy procedure and requested for a lenient view.

**Decision:-** After deliberation, the Committee **approved** the proposal for change in the Directors and Shareholding pattern of the Company subject to Instruction no. 89 (5) (ii) dated 17.05.2018 read with Instruction No. 90 dated 03.08.2018 issued by MOC&I.

The Committee also directed that action to be initiated against the unit for violation of the said Instructions of the Ministry.

Meeting ended with the vote of thanks to the Chair.

*Commissioner*

Signed by Shri. Shyam  
Jagannathan

Date: 11-01-2023 07:57:27

Reason: Approved  
~~Chairperson cum Development~~

**ACTION TAKEN REPORT OF UAC MEETING DATED 30.12.2022**

Sr. No.	Name of the Unit	Proposal	Remark
	Confirmation of Minutes of the last meeting held on 30.09.2022	-	-
1	M/s. TATA Consultancy Services – Unit I	Application for Merger of LOA of M/s. TATA Consultancy Services Unit – II & M/s. TATA Consultancy Services Unit – III into M/s. TATA Consultancy Services – Unit I and projection for further period of 5 years on merger.	Permission Letter issued to Unit & Specified Officer on 13.01.2023
2	M/s. Ideal Jewels (India) Pvt. Ltd	Application received for Change of Company name, from M/s. Ideal Jewels (India) Pvt. Ltd to Luxury Jewellery (India) Private Limited	Permission Letter issued to Unit & Specified Officer on 13.01.2023
3	M/s. Elysian Designs	Application received for permission for Third Party Repair - M/s. Elysian Designs	Permission Letter issued to Unit & Specified Officer on 13.01.2023
4	M/s. Global Jewellery Pvt. Ltd	Application received for permission for Third Party Repair - M/s. Global Jewellery Pvt. Ltd	Permission Letter issued to Unit & Specified Officer on 13.01.2023
5	M/s. Jewel NXT	Application received for permission for Third Party Repair - M/s. Jewel NXT	Permission Letter issued to Unit & Specified Officer on 13.01.2023
6	M/s. Datamatics Global Services Ltd., Unit-I	Monitoring of Performance	Monitoring Noted.
7	M/s. Datamatics Global Services Ltd., Unit-III	Monitoring of Performance	Monitoring Noted. Letter issued to Unit & Specified Officer on 17.01.2023
8	M/s. Euro Diamonds	Monitoring of Performance	Monitoring Noted. Letter issued Specified Officer on 17.01.2023
9	M/s. Oracle (OFSS) Processing Services Ltd.	Monitoring of Performance	Monitoring Noted. Letter issued to Unit & Specified Officer on 17.01.2023
10	M/s. Quinnox Consultancy Services Ltd, Unit-I	Monitoring of Performance	Monitoring Noted.
11	M/s. Quinnox Consultancy Services Ltd, Unit-II	Monitoring of Performance	Monitoring Noted.
12	M/s. Quinnox Consultancy Services Ltd, Unit-III	Monitoring of Performance	Monitoring Noted.
13	M/s. Supergems Jewellery Mfg Pvt Ltd.	Monitoring of Performance	Monitoring Noted. Letter issued to Unit & Specified Officer on 18.01.2023
14	M/s. Transasia Bio Medical Ltd. Unit II	Monitoring of Performance	Monitoring Noted. Letter issued Audit Specified Officer on 18.01.2023
15	M/s. Tata Consultancy Services Ltd., Unit-III	Monitoring of Performance	Monitoring Noted.
16	M/s. Finacus Solutions Pvt Ltd	Monitoring of Performance	Monitoring Noted. Letter issued to Specified Officer & Unit
17	M/s. Goldiam Jewellery Ltd.,	Monitoring of Performance	Monitoring Noted. Letter issued to Unit
18	M/s. Goldiam International Ltd.,	Monitoring of Performance	Monitoring Noted.
19	M/s. Sitara Jewellery Pvt Ltd.,	Monitoring of Performance	Monitoring Noted. Letter issued to Specified Officer & Unit
20	M/s. V. M Jewellery	Monitoring of Performance	Monitoring Noted.
21	M/s. Flawless Jewels	Monitoring of Performance	Monitoring Noted. Letter issued to Unit
22	M/s. Thrdware Global Services	Monitoring of Performance	Monitoring Noted.



23	M/s. Dimpex Jewels Pvt Ltd	Monitoring of Performance	Monitoring Noted.
24	M/s. Stellar Jewelry	Monitoring of Performance	Monitoring Noted. Letter issued to Unit
25	M/s. Genesys International Corporation Ltd	Monitoring of Performance	Monitoring Noted. Letter issued to Specified Officer & Unit
26	- M/s. Genesys International Corporation Ltd. (Unit Worldwide)	Monitoring of Performance	Monitoring Noted. Letter issued to Specified Officer & Unit
27	M/s. Zyous Infotech Pvt Ltd	Monitoring of Performance	Monitoring Noted. Letter issued to Unit
28	M/s. Sunjewels Pvt Ltd	Monitoring of Performance	Monitoring Noted. Letter issued to Unit
29	M/s. Unity Jewels	Monitoring of Performance	Monitoring Noted. Letter issued to Specified Officer
30	M/s. Indus Valley Partners (India) Pvt. Ltd	Application for Change of Implementing Agency from M/s. Indus Valley Partners (India) Pvt. Ltd to M/s. Indus Valley Partners (India) Pvt Ltd. to M/s. Indus Infotech Pvt Ltd and Change in the Directors and Shareholding pattern.	Permission Letter issued to Unit & Specified Officer on 20.01.2023
31	M/s. Ideal Jewels (India) Pvt Ltd.	Application for Change of Directors and Change of Shareholding Pattern of the Company- M/s. Ideal Jewels (India) Pvt Ltd.	Permission Letter issued to Unit & Specified Officer on 20.01.2023

**OFFICE OF THE DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,  
ANDHERI (EAST), MUMBAI**

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a. Proposal: -**

Application received from M/s. Jewelex India Pvt Ltd., Unit-II for Mid-term Revision for remaining period of 3 years i.e. 2022-23 to 2024-25.

**b. Specific Issue on which decision of AC is required: -**

Permission for mid- term Projection for remaining period of 3 years i.e. 2022-23 to 2024-25.

**c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/ Notification :-**

Proviso of Rule 19 (2) of SEZ Rules 2006 "Provided that the Approval Committee may also approve proposals for broad banding, diversification, enhancement of capacity of production, change in item of manufacture or services activity if it meets the requirement of Rule 18".

**D. Other Information: -**

M/s. Jewelex India Pvt Ltd., Unit-II has been granted LOA No. SEEPZ-SEZ/NUS/APL/GJ/37/89/8709 dated 27.01.1998 as amended for manufacture & export of Plain Gold Jewellery, Plain Platinum Jewellery, Plain Titanium Jewellery, Studded Gold Jewellery, Studded Platinum Jewellery, Studded Titanium Jewellery, Studded Palladium Jewellery, Cut & Polished Diamonds, Platinum Jewellery & Combination, Silver Studded Jewellery thereof.. at Unit No. Plot No. 56B, Ground & 1<sup>st</sup> floor, SEEPZ-SEZ. The unit started its commercial production w.e.f. 28.03.2000. The validity of LOA is upto 31.03.2025.

Sr. No.	Heading	Details
1	Name of the Unit	M/s. Jewelex India Pvt Ltd., Unit-II
2	Present location	Plot No. 56B, Ground & 1 <sup>st</sup> floor, SEEPZ-SEZ,
3	Area	2036 Sq.mtr
4	LOA No. & Date	SEEPZ-SEZ/NUS/APL/GJ/37/89/8709 dated 27.01.1998 as amended
5	Items of Manufacture/Service	Plain Gold Jewellery, Plain Platinum Jewellery, Plain Titanium Jewellery, Studded Gold Jewellery, Studded Platinum Jewellery, Studded Titanium Jewellery, Studded Palladium Jewellery, Cut & Polished Diamonds, Platinum Jewellery & Combination, Silver Studded Jewellery thereof.
6	Date of Commencement of Production	28.03.2000
7	Validity of LOA	31.03.2025
8	Outstanding Rent dues	Rs. 200,1273/- as on 19.01.2023
9	Labour Dues	Nil



10	Validity of Lease Agreement	Sub-lease agreement is registered for the period w.e.f. 02.02.1998 for 30 years
11	Pending CRA Objection, if any	NIL
12	Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NIL

- The unit vide letter dated 10.10.2023 has stated as under:-

1. Their export with the positive business sentiments and good demands from overseas market, they are pleased to inform this office that, they have exceeded their Exports as per the last projections approved LOA (No. SEEPZ-SEZ/NUS/APL/GJ/37/89/Vol. IV/101372 dated 21st January,2021).
2. Further, they have stated that with the exceeded Exports due to more than expected business, correspondingly the imports (i.e. of Imports of raw material and components, Import of Assorted Jewellery for remaking/melting as Raw material & Imports of spares and consumables) have also exceeded its projection.

- Subsequently unit letter dated 10.01.2023 has also stated the following:-

- a. No additional investment is required as their current capacity and plan and machinery is sufficient to meet the business requirement projection.
- b. The original Employment that was projected at the time of renewal was 1033 & current employment is 1149 (Direct & indirect). They have already generated employment 116, so hence they will not require any additional employment.

**Projections:-**

Sr. NO.	Particulars	Approved Existing Projection For 5 years 2020-21 to 2024-25	Approved Existing projection for 3 Year i.e. 2022-23	Proposed for Mid-term Revised Projection for 3 Year 2022-23-2024-25 US \$ 1 = Rs. 70.00/-	
		(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(US\$ '000')
1.	FOB value of Exports	2,13,452.00	1,28,570.00	2,57,140.00	3,67,342.85
2.	Import of Machinery	799.00	479.00	793.00	1,132.85
3.	Import of Raw Material and components	1,70,680.00	1,03,080.00	1,99,226.00	2,84,608.57
4.	Assorted jewellery for remaking & remelting as Raw material	11,837.00	7,288.00	21,510.00	30,728.57
5.	Import of Spares & Consumables	1,502.00	923.00	1,846	2,637.14
6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-

7.	Royalty	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-
9.	Design & Drawing fees	-	-	-	-
10.	Payment on training of Indian tech. Abroad	-	-	-	-
11.	Commission on export	3,584.00	2,157.00	2,400.00	3,428.57
12.	Foreign Travel	390.00	234.00	375.00	535.71
13.	Amount of interest to be paid on ECB	-	-	-	-
14.	Any other payment	271.00	165.00	225.00	321.42
15.	<b>Total (2 to 14)</b>	<b>1,89,063.00</b>	<b>1,14,326.00</b>	<b>2,26,375.00</b>	<b>3,23,392.85</b>
16.	<b>NFE (1-15)</b>	<b>24,389.00</b>	<b>14,244.00</b>	<b>30,765.00</b>	<b>43,950.00</b>

*It is seen from the above, there is increase in the projection as compared to earlier projection.*

**The approved and actual export import performance are as follows :**

Year	Export		Import of RM + Spares		Import of CG	
	Projected	Actual	Projected	Actual	Projected	Actual
2015-16	16905	21316.41	14513	6888.83	52	32.18
2016-17	23815	39551.35	20428	12900.76	102	23.71
2017-18	24325	42124.24	20864	1858.06	102	26.51
2018-19	24856	51019.22	21317	3269.59	152	20.06
2019-20	25405	46693.75	21786	3668.97	350	29.12
<b>Total</b>	<b>115306</b>	<b>200704.97</b>	<b>98908</b>	<b>28586.21</b>	<b>758</b>	<b>131.58</b>

**NFE status:-**

On the basis of C.A., certified APR submitted by the unit the status of NFE are as follows:

Year	NFE (Rs. In lakhs) on cumulative basis
2015-16	4287.85
2016-17	13480.68
2017-18	22184.13
2018-19	34083.19
2019-20	43749.27

The proposal of the unit for monitoring of performance was placed before the Unit Approval Committee in its meeting held on 30.12.2021. After deliberation, the Committee has



noted the performance of the unit for the period 2019-20, that the unit has achieved the Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006 .

**E. ADC's Recommendation:**

The proposal of the unit for mid-term projections of 3 years i.e. 2022-23 to 2024-25 due to increase in the projections on additional import and exports in terms of Rule 19 (2) of the SEZ Rules 2006 is placed before Unit Approval Committee for consideration.

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**OFFICE OF THE DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,  
ANDHERI (EAST), MUMBAI**

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**AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE**

**a) Proposal: -**

Application received from M/s. Stellar Jewelry., permission for Third Party Repair

**b) Specific Issue on which decision of AC is required: -**

Permission for Third Party Repair

**c) Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/ Notification :-**

In terms of Para Instruction No. 51 dated 25.03.2010 issued by MOC&I.

**D) Other Information: -**

M/s. Stellar Jewelry., were granted Letter of Approval No. SEEPZ-SEZ/IA-I/PL/GJ-14/2006-07/7562 dated 12.10.2007 as amended for manufacture and export of Plain and Studded Gold/Silver/Platinum and Palladium jewellery. Base Metal (Steel/Copper/Brass/Titanium/Tungstone) clad with Precious Metal either unstudded or Studded with Diamond, Color Stone, CA and Synthetic Stone. The unit has commenced production w.e.f. 01.09.2010. The validity of LOA is upto 31.08.2025.

1	Name of the Company	<b>M/s. Stellar Jewelry</b>	
2	Location	Unit No. 401, Multistoried Building 8 & Unit No. 15, SDF -I, SEZ, Andheri (E), Mumbai - 400 096	
3	Area	Unit No. 401	728 Sq. mtr.
		Unit No. 15 SDF- I	488 Sq. mtr.
3	LOP No. & Date	SEEPZ-SEZ/IA-I/PL/GJ-14/2006-07/7562 dated 12.10.2007 as amended	
4	<b>Items of Manufacture/ Trading</b>	<b>Approved capacity (PCS)</b>	<b>Proposed Capacity (PCS)</b>
a)	Plain & Studded Gold, Silver Platinum, Palladium Jewellery and Stainless Steel Jewellery, Studded with diamonds and precious stones only, Mounting Titanium, Mounting Tungsten Jewellery, Metal alloy, Color Stone, CZ etc.	7,80,000.00 Pcs	No change
5	Date of Commencement of Production	01.09.2010	
6	Validity of LOA	31.08.2025	



➤ Further the unit vide letter dated 28.07.2022 (C/---) has also stated as under:

- 1) Presently the worldwide Jewellery market is still slow, and they have been getting inquiries from their customer for carrying out third party repair activity since the labour charges are very high at their end and also they incur heavy expenses of freight for dispatching separate shipment. Their customer procure goods from various suppliers and would like to have it repaired at one single point which will save time, freight as well labour charges. They will charge for the Gold, Silver & Diamond at value added cost if used from their stock.

➤ The anticipated volume per annum will be as under :

Sr. No.	Description of Items	PCS to be Repaired	Approx. Labour Charges
1.	Plain and Studded Gold/Silver/Platinum and Palladium Jewellery. Base,Metal (Steel/Copper/Brass/Titanium/Tungsten) clad with precious metal either unstudded or studded with Diamond, colour stone, CZ and synthetic Stone.	7000 Pieces Apprx.	\$ 70,000.00

It is seen that the unit has submitted the Form F & there is no change in the projections remaining period of 4 years i.e. 2021-22 to 2024-25 as per MOC&I Instruction No. 51 dated 25.03.2010 for third party repair under:

The details of the revised projections for remaining period of 2 years i.e. 2021-22 to 22-23 :-

**Projections:-**

Sl. No.		Approved Existing projection for 5 years 2020-21 to 2024-25 (C/73)	Approved Existing projection for 4 year 2021-22 to 2024-25 (C/73)	Approved Existing projection for Additional Location for 4 years 2021-22-2024-25	Proposed for 4 years 2021-22 to 2024-25 (C/251) (1US\$ = Rs. 73)	
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	US'000
1.	FOB value of exports	56,000.00	45,500.00	88,500.00	88,500.00	121,232.88
2.	Import of Machinery	25.00	20.00	220.00	220.00	301.37
3.	Import of Raw material and components	47,800.00	38,800.00	67,800.00	64950.00	88972.60
5.	Third Party repairs Import of Jewellery	-	-	-	2850.00	3904.11
4.	Import of Spares & Consumables	-	-	280.00	280.00	383.56

6.	Repatriation of dividends and profits to foreign collaborates	-	-	-	-	-
7.	Royalty	-	-	-	-	-
8.	Lumpsum Know how fee	-	-	-	-	-
9.	Design & Drawing fees	-	-	-	-	-
10.	Payment of foreign technicians	-	-	-	-	-
11.	Payment on training of Indian tech. abroad	-	-	-	-	-
12.	Commission on export	-	-	-	-	-
13.	Foreign Travel	-	-	-	-	-
14.	Amount of interest to be paid on ECB	-	-	-	-	-
15.	Any other payment	-	-	-	-	-
16.	<b>Total (2 to 15)</b>	<b>47,825.00</b>	<b>38,820.00</b>	<b>68,300.00</b>	<b>68,300.00</b>	<b>93,561.64</b>
17.	<b>NFE (1-16)</b>	<b>8,175.00</b>	<b>6,680.00</b>	<b>20,200.00</b>	<b>20,200.00</b>	<b>27,671.23</b>

➤ *It is seen from; there is no change in the projections on party repair*

➤ Attention is invited to Instruction no. 51 dt. 25.03.2010 issued by MOC&I may be seen wherein a procedure was instructed to be followed by all G&J units in future for bringing in jewellery, broken jewellery for remaking, remelting and repairing like maintain of register, filling in the data of import for remelting, repairing, remaking and also entry of removal alongwith the quantity and description.

➤ Based on the said Instruction, Customs issued a Public Notice no. 01/2010 dt. 08.04.2010 and a corrigendum to that effect on 26.04.2010 directing all Unit holders to strictly follow the procedure.

It may be mentioned that M/s. Gold Star Jewellery Pvt. Ltd. vide their letter dated 26.02.2020 had submitted the application for carrying out repair activities. The proposal for the same was placed before the Approval Committee Meeting held on 26.03.2010, wherein the Committee approved the proposal of the unit for repairs of jewellery and watches subject to the following conditions:-

- The activity will be restricted to 5% of previous year export in respect of LOA dated 17.03.2000.
- 100% examination of import and export goods and their co-relation by the SEEPZ Custom Section.
- The permission granted will be subject to review.
- Permission letter issued to M/s. Goldstar for example may be seen wherein conditions of the UAC and also to maintain the records as instructed in the Instruction no. 51 read with Public Notice dt. 08.04.2010 to be followed.

Also similar proposal was received from M/s. K P Sanghvi . vide their letter dated 04.03.2021 for Import of jewellery repair from third party & re-export. The proposal for the same was placed before the Approval Committee Meeting held on 26.08.2021, wherein the Committee approved the proposal of the



unit Import of jewellery for repair from third party subject to compliance of Instruction No. 51 dated 25.03.2010 issued by MOC&I

Copy of extract of Noting/UAC Decision & permission letter issued to M/s. K P Sanghvi . for perusal.

E) **ADC's Recommendation:**

The request of the unit for Permission for Third Party repair is placed before Approval Committee for consideration.

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**GOVT. OF INDIA,  
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE,  
ANDHERI (EAST), MUMBAI**

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**AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE**

**A. PROPOSAL:**

Monitoring of the performance of M/s. Portescap India Pvt Ltd, Unit No. 4, SDF-I, SEEPZ- SEZ, Andheri (E), for the period 2020-21 and 2021-22 of block period 2020-21 to 2024-25.

**B. Specific Issue on which decision of UAC is required:**

Monitoring of the performance of the unit for FY 2020-21 and 2021-22 of 2020-21 to 2024-25 block period in terms of Rule 54 of SEZ Rules, 2006

**C. The details of the approved export projections for 1st and 2nd block period of 5 years i.e. FY 2020-21 to 2024-25, are as detailed below:**

**(I) APPROVED Projections**

(Rs. in lakhs)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
FOB value of export	2235.48	2302.54	2371.62	2442.76	2516.05	11868.45
FE Outgo	1400.49	1357.00	1389.46	1422.90	1457.33	7027.18
NFE	834.99	945.54	982.16	1019.86	1058.72	4841.27

**(II) Performance as compared to projections during the block period 2020-21 to 2024-25.**

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	2235.48	2496.60	925.49	2171.18	150.00	91.62	17.00
2021-22	2302.54	3399.23	953.25	2622.15	75.00	33.96	24.73
<b>Total</b>	<b>4538.02</b>	<b>5895.83</b>	<b>1878.74</b>	<b>4794.03</b>	<b>225.00</b>	<b>125.58</b>	<b>41.73</b>

**(III) Cumulative NFE achieved during the block period 2020-21 to 2024-25**

(Rs. in Lakhs)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	647.26	77.52 %
2021-22	1826.88	102.60 %



(IV) Whether the Unit achieved Positive NFE for 2020-21 & 2021-22 : Yes

(D) Other Information:

LOA No. & Date	NUS/APL/489/94/4968 27.04.1994	Dated:
Validity of LOA	31.03.2025	
Item(s) of manufacture/ Services	SPECIAL PURPOSE MOTORS FOR ELECTRONIC INDUSTRY AND SUB-ASSEMBLIES THEREOF AND DESIGN AND ENGINEERING SERVICE	
Date of commencement of production	01.09.1995	
Execution of BLUT	YES	
Outstanding Rent dues	Rs.4,20,938.92/- as on 17.01.2023	
Labour Dues	No Dues	
Validity of Lease Agreement	<p>Pending for adjudication for the period 01.04.2020 to 31.03.2025</p> <p>1. Letter send to unit for adjudication on 25.11.2020.</p> <p>2. Letter sent to the unit on 27.10.2022 with a request to submit the registered copy of sub-lease agreement to this office within three months from the receipt of this letter, failing which the matter will be submitted before approval committee for deciding an action in terms of SEZ Rules,2006.</p>	
Pending CRA Objection, if any	No (As per file)	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No (As per file)	
a. Projected employment for the block period (2020-21 to 2024-25)	2020-21	2021-22
b. No. of employees as (FY 2020-21 and 2021-22)	150	151
Area allotted (in sq.ft.)	8859 Sq. Ft.	8859 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)	59.06 Sq. ft/ employee	58.67 Sq. ft/ employee
Investment till date	Building	28.58
	Plant & Machinery	2218.36
	TOTAL	2246.94
Per Sq.ft. Export during the FY	28181.51 per sq. ft.	38370.36 per sq.ft.

Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL	NIL
Value Addition during the monitoring period	NA	NA
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.	Yes, APR for the FY 2020-21 filed on 27.12.2021 as per Direction by Under Secretary of GOI on dated 29.06.2021.	Yes

**(E) Reconciliation of Export & Import data.**

**a. EXPORT**

(Rs.in lakhs)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex /Trade Data	Difference if any	Reason for Difference/Remark
2020-21	2496.60	2497.96	1.36	The difference between the export value taken by NSDL & the unit is due to the below reasons : 1. Credit Note value i.e 1.36 lakhs not included in the given APR export value by the unit which is considered in the NSDL.
2021-22	3399.23	3420.06	20.83	The difference between the export value taken by NSDL & the unit is due to the below reasons : 1. Credit Note i.e Rs.20.53 lakhs and Sample Invoices value i.e Rs.0.29 lakhs not included in the given APR export value by the unit which is considered in the NSDL.

**b. IMPORT (Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs.InLakhs)

Year/ Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
				The difference in the Import value of NSDL & Unit is due to the following reason : 1. Capital Goods are



2020-21	Raw Material 2171.18	Raw Material 2263.54	92.36	included in the NSDL value provided by the unit i.e. 91.62 Lakhs.  2. Spares and Accessories are included in the NSDL value provided by the unit i.e. 0.73 Lakhs.  3. Samples are included in the NSDL value provided by the unit i.e. 0.01 Lakhs
	Capital Goods 18.36	Capital Goods 91.62	73.26	As per the submission by the unit, the amount reported as Capital Goods in APR is as per the actual nature of goods received and capitalized in books. In some cases, Mistakenly the unit had selected the category as "Raw Materials" and "Spares & Accessories" instead of Capital Goods in NSDL and the same is reported as per the correct category by the unit.
2021-22	Raw Material 2622.15	Raw Material 2656.38	34.23	The difference in the Import value of NSDL & Unit is due to the following reason : 1. Capital Goods are included in the NSDL import value provided by the unit i.e. 33.96 Lakhs .  2. Samples are included in the NSDL value provided by the unit i.e. 0.28 Lakhs.
	Capital Goods 0.00	Capital Goods 33.96	33.96	As per the submission by the unit, they have Mistakenly selected the category as "Raw Materials" and "Spares & Accessories" instead of Capital Goods and the same is reported as per the correct category by the unit.

**(F) Bond cum Legal Undertaking (BLUT)****( Revised BLUT submitted under process)**

		<b>FY 2020-21</b>
<b>i</b>	Total Bond-Cum Legal Undertaking	384529287
<b>ii</b>	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00
<b>iii</b>	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	65019229
<b>iv</b>	Remaining Value of BLUT as at the end of the Financial Year [ (ii) + (iii)- (iv)].	319510058
		<b>FY 2021-22</b>
<b>i</b>	Remaining Value of BLUT given by entity at the start of the Financial Year.	319510058
<b>ii</b>	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00
<b>iii</b>	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	77880694
<b>iv</b>	Remaining Value of BLUT as at the end of the Financial Year [ (ii) + (iii)- (iv)].	241629364

<b>(G)</b>	Details of pending Foreign Remittance beyond Permissible period, if any <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	Nil	Nil
<b>(H)</b> <b>(a)</b>	Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Not Applicable	Not Applicable
<b>(b)</b>	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Not Applicable	Not Applicable
<b>(c)</b>	Whether unit has filed any request for Cancellation of	Not Applicable	Not Applicable



	Softex		
(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	Not Applicable	Not Applicable
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms  If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	Not applicable	Not applicable
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	They are in process of filing DSPF for balance transactions.	They are in process of filing DSPF for balance transactions.
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes, They have filed all DTA procurement for the monitoring period.	Yes, They have filed all DTA procurement for the monitoring period.
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No Pending cases	No Pending cases
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission	Not Applicable  They do not have any Cafeteria or canteen facility.	Not Applicable  They do not have any Cafeteria or canteen facility.

<p>from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up eat such facility ?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed ? details to be given including amount of duty / tax recovered or yet to be recovered</p>	<p>canteen facility.</p> <p>They only have small pantry in the premises where employees eat food.</p>	<p>They only have small pantry in the premises where employees eat food.</p>
<p>(O) Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring</p>	<p>No such observation during the said period.</p>	<p>No such observation during the said period.</p>

#### Observations:

- The unit has achieved export revenue of Rs. 2496.60 Lakhs as against projected export of Rs. 2235.48 i.e. 111.68 % during the FY 2020-21 and achieved export revenue of Rs. 3399.23 Lakhs as against projected export of Rs. 2302.54 i.e. 147.63 % during the FY 2021-22 Block Period 2020-21 to 2024-25.
- The unit has achieved positive NFE during the FY 2020-21 and 2021-22.
- The APR for the FY 2021-22 have been filed within the stipulated time period and the APR for FY 2020-21 have been filed as the Direction by the Under Secretary of GOI on dated 29.06.2021.
- The BLUT balance at the end of the Block Year 2021-22 is Negative i.e. - 13804365 as per the earlier BLUT submitted and unit was informed as per the directions by the AC in the 168th meeting held on 27.10.2022 to submit the additional BLUT and as informed by the unit they have submitted the additional BLUT and the same is under process for approval.**
- Company has not taken any approval from DC office regarding the Pantry Area and pantry services which are provided to their employee as per the directions by the AC in the 168th meeting held on 27.10.2022, the unit was visited and informed to submit the details and documents related to the items present in the pantry area. The unit has submitted documents related to major items and in case of few items the rent agreement document is pending to be submitted.
- UAC may like to monitor the performance of the Unit for the period 2020-21 and 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

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**ANNEXURE - A1**  
**EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2020-21 to 2024-25**

**UNIT NAME**

- M/s. Portescap India Pvt Ltd.

**Date of Commencement** - 01.09.1995 (LOA No. SEEP2-SEZ/NUS/APL/489/94/4968 dated 27.04.1994)

**LOA BLOCK PERIOD** - Existing 2020-21 to 2024-25

**Monitoring Period** - 2020-21 and 2021-22

(Rs. In Lakhs)														
Year (F.Y.)	Export value as per			IMPORT value as per-							NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL data	Amortise d value as per APR Rs. in Lakhs.	Amortise d value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+O utflow )	APR-data as per verification (Raw material consumed +amortised+ Outflow )	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+9+APR (5)		APR (7)	(4-11)	
2020-21	2496.61	3437.96	2496.60	2235.48	2171.18+343.76	2263.54	34.37	34.39	1849.32	1849.34	834.99	647.25	647.25	647.26
2021-22	3399.23	3420.06	3399.23	2502.54	2622.15+377.72	2656.38	37.77	37.78	2219.60	2219.61	945.54	1179.63	1179.62	1826.88
Total Achieved	5895.83	5918.02	5895.83	4538.02		4919.92	72.14	72.17	4068.92	4068.95	1780.53	1826.91	1826.88	1826.88

(Rs. In lakhs)

## CG AMORTISATION - details as provided by

M/s. Portescap India Pvt Ltd

Date of Commencement - 01.09.1995 (LOA No.SEEPZ-SEZ/NU5/APL/489/94/4968 dated 27.04.1994)

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Amortisation Period	-	2020-21 and 2021-22
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**GOVT. OF INDIA,  
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE,  
ANDHERI (EAST), MUMBAI**

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**AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE**

**A. PROPOSAL :-**

Monitoring of the performance of M/s. Tata Consultancy Services Limited, Unit - I, Unit No. 129-B, SDF-V, SEEPZ-SEZ, Andheri East, Mumbai for the period 2021-22 of block period 2017-18 to 2021-22.

**B. Specific Issue on which decision of UAC is required:**

Monitoring of the performance of the unit for FY 2021-22 of 2017-18 to 2021-22 block period in terms of Rule 54 of SEZ Rules, 2006

C. The details of the approved export projections for 5<sup>th</sup> block period of 5 years i.e. FY 2017-18 to 2021-22, are as detailed below:

**(I) APPROVED Projections**

(Rs. in lakhs)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
FOB value of export	2000.00	2200.00	2200.00	2300.00	2400.00	11100.00
FE Outgo	280.00	280.00	180.00	180.00	180.00	1100.00
NFE	1720.00	1920.00	2020.00	2120.00	2220.00	10000.00

**(II) Performance as compared to projections during the block period 2017-18 to 2021-22.**

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2017-18	2000.00	4274.01	50.00	0.00	200.00	4.36	8.88
2018-19	2200.00	4680.33	50.00	0.00	200.00	-0.46	447.35
2019-20	2200.00	6146.55	50.00	0.00	100.00	-1.33	367.56
2020-21	2300.00	4756.92	50.00	0.00	100.00	0.00	359.56
2021-22	2400.00	6884.18	50.00	0.00	100.00	-18.29	213.39
<b>Total</b>	<b>11100.00</b>	<b>26741.99</b>	<b>250.00</b>	<b>0.00</b>	<b>700.00</b>	<b>-15.72</b>	<b>1396.74</b>

**(III) Cumulative NFE achieved during the block period 2017-18 to 2021-22**  
(Rs. in Lakhs)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2017-18	4254.87	247.38%
2018-19	8483.73	233.07%
2019-20	14259.44	251.93%
2020-21	18653.92	239.77%
2021-22	25323.96	253.24%

**(IV) Whether the Unit achieved Positive NFE : Yes**

**(D) Other Information:**

LOA No. & Date		8/13/80-EPZ Dated: 27.12.1980
Validity of LOA		31.03.2027
Item(s) of manufacture/ Services		Consultancy and Export of Computer Software
Date of commencement of production		01.05.1982
Execution of BLUT		YES
Outstanding Rent dues		Rs.1,15,312.28/- as on
Labour Dues		No Dues
Validity of Lease Agreement		Pending for registration for the period 01.04.2022 to 31.03.2023 1. Letter sent to the unit on 26.12.2022 for registration
Pending CRA Objection, if any		No (As per file)
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any		No (As per file)
a. Projected employment for the block period (2017-18 to 2021-22)		
b. No. of employees as on FY 2021-22		152
Area allotted (in sq.ft.)		2421.88 Sq. Ft.
Area available for each employee per sq.ft. basis (area / no. of employees)		15.93 Sq. ft/ employee
Investment till date	Building	155.88
	Plant & Machinery	772.82
	TOTAL	928.70
Per Sq.ft. Export during the FY		284249.43 per sq. ft.



Quantity and value of goods exported under Rule 34 (unutilized goods)	NA
Value Addition during the monitoring period	NA
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	Yes
If no, details of the Year along with no of days delayed to be given.	

**(E) Reconciliation of Export & Import data.**

**a. EXPORT**

(Rs.in lakhs)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2021-22	6884.18	(As per NSDL data available in the section)  5523.63  (NSDL data available with the unit)  <b>6128.73</b>	1360.55   755.45	The export data available with the unit as provided by the NSDL for the said year is different to the export data available with section. The unit has provided the explanation for the difference of the export value as per their export figure provided in APR and the export value provided to the unit by NSDL. Difference in the export value is due to the below reason:- 1. The export figures shown in APR by the unit i.e Rs. 6884.18 lakhs is inclusive of offsite export i.e Rs. 6224389 lakhs & Onsite client invoicing for which softex is not filed i.e. Rs. 659.30 lakhs also inclusive of the value of credit notes. The Onsite & credit notes value is not reflected in the NSDL value. 2. The export value difference is also due to exchange rate difference considered by the unit and NSDL. i.e. Rs. 83.26. 3. The unit has also mention that, the actual offsite export is Rs. 6224.89 lakhs including the credit notes but the same is not reflected

				in the NSDL. The unit has submitted the export data for the said year i.e for Rs.6211.99 Lakhs which is reflected in NSDL along with NSDL export data i.e Rs. 6128.73 Lakhs and also mentioned the reason for the differences i.e due to exchange difference & credit note of Rs.12.90 lakhs.
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- b. **IMPORT (Capital Goods)** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs.InLakhs)				
Year/ Period	Figures as per APR	Figures as per Softex/ Trade Data	Difference if any	Reasons for difference
2021-22	0.00	0.00	0.00	Unit has not taken capital goods during the year but transfer the capital goods to other unit.

**(F) Bond cum Legal Undertaking (BLUT)**

		FY 2021-22	
		Proposed Value	Duty Foregone
i	Total Bond-Cum Legal Undertaking	1450.00	588.12
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	1401.79	576.47
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	0.14	0.04
v	Remaining Value of BLUT as at the end of the Financial Year [ (ii) + (iii)- (iv)].	1401.65	576.43

(G)	Details of pending Foreign Remittance beyond Permissible period, if any <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	1 case of Rs. 3.94 Lakhs were pending at the time of submission of the APR 2021-22.  Unit has informed vide letter dated 09.12.2022 that They have received the pending 1 case of foreign exchange realization for said period with in the permissible period.
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(H) (a)	Whether all softex has been filed for	Yes
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	the said period. If no, details thereof.	
	SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Yes
(c)	Whether unit has filed any request for Cancellation of Softex	No
(I)	Whether any Services provided in DTA / SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms  If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes, Refer attached statement of DTA procurement during this period - Annexure - III
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No

(N)	<p>Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility ?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed ? details to be given including amount of duty / tax recovered or yet to be recovered</p>	No
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

**Observations:**

- The unit has achieved export revenue of Rs. 6884.18 Lakhs as against projected export of Rs. 2400.00 i.e. 286.84 % during the FY 2021-22 Block Period 2017-18 to 2021-22.
- The unit has achieved positive NFE during the FY 2021-22.
- APR for the FY 2021-22 have been filed within the stipulated time period.
- UAC may like to monitor the performance of the Unit for the period 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

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## ANNEXURE - A1

## EXPORT &amp; IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2017-18 to 2021-22

UNIT NAME

- M/s. Tata Consultancy Services Ltd.

Date of Commencement - 01.06.1982 (LOA No.8/13/80-EPZ dated 27.12.1980)

LOA BLOCK PERIOD - 2017-18 to 2021-22

Monitoring Period - 2021-22

Year (F.Y.)	Export value as per				IMPORT value as per-					NFE				(Rs. in lakhs)
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year - APR (Raw + CG)	IT/NSDL data	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed + amortised + O utflow )	APR data as per verification (Raw material consumed + amortised + O utflow )	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(l)		4B(w)		4A(h)+S+APR(5) / APR column (6)	4A(h)+(9)+APR (5)		APR (7)	(4-11)	
2017-18 To 2020-21			19857.81	8700.00							7780.00		18653.92	18653.92
2021-22	6884.18	5523.63	6884.18	2400.00	0.00+25.56	0.00	0.73	0.75	214.12	214.14	2220.00	6670.06	6670.06	25323.96
Total Achieved	6884.18	5523.63	26741.99	11100.00		0.00	0.73	0.75	214.12	214.14	10000.00	6670.06	25323.96	25323.96

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - M/s. Tata Consultancy Services Ltd.

Date of Commencement - 01.05.1982 (LOA No.8/13/80-EPZ dated 27.12.1980)

LOA BLOCK PERIOD - 2017-18 to 2021-22

Amortisation Period - 2021-22

Values in Lakhs

YEAR	CG IMP.	AMORTISED VALUE	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
2012-13	-12.00	10.80	10%	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
2013-14	7.00	5.60		0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
2014-15	10.00	7.00			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2015-16	9.25	5.35				0.93	0.93	0.93	0.93	0.93	0.93	0.93
2016-17	9.00	6.30					0.90	0.90	0.90	0.90	0.90	0.90
2017-18	4.36	1.74						0.44	0.44	0.44	0.44	0.44
2018-19	-0.46	0.14							0.05	0.05	0.05	0.05
2019-20	-1.33	0.27								0.13	0.13	0.13
2020-21	0.00	0.00									0.00	0.00
2021-22	-18.29	0.00										1.83
TOTAL	7.53	13.19	-1.20	-0.30	0.30	1.43	2.33	2.76	2.72	2.58	2.38	0.75



**GOVT. OF INDIA,  
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE,  
ANDHERI (EAST), MUMBAI**

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**AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE**

**A. PROPOSAL:**

Monitoring of the performance of M/s. Tata Consultancy Services Limited, Unit - II, Plot No. 64, ODC-1, SEEPZ-SEZ, Andheri East, Mumbai for the period 2021-22 of block period 2017-18 to 2021-22.

**B. Specific Issue on which decision of UAC is required:**

Monitoring of the performance of the unit for FY 2021-22 of 2017-18 to 2021-22 block period in terms of Rule 54 of SEZ Rules, 2006

**C. The details of the approved export projections for 5<sup>th</sup> block period of 5 years i.e. FY 2017-18 to 2021-22, are as detailed below:**

**(I) APPROVED Projections**

(Rs. in lakhs)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
FOB value of export	25000.00	27000.00	29000.00	31000.00	33000.00	145000.00
FE Outgo	580.00	580.00	380.00	380.00	280.00	2200.00
NFE	24420.00	26420.00	28620.00	30620.00	32720.00	142800.00

**(II) Performance as compared to projections during the block period 2017-18 to 2021-22.**

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2017-18	25000.00	44314.68	50.00	0.00	500.00	252.02	1677.97
2018-19	27000.00	53653.74	50.00	0.00	500.00	303.40	2590.15
2019-20	29000.00	54332.40	50.00	0.00	300.00	362.90	15100.48
2020-21	31000.00	57413.84	50.00	0.00	300.00	29.49	8884.55
2021-22	33000.00	55902.97	50.00	0.00	200.00	10.85	8266.00
<b>Total</b>	<b>145000.00</b>	<b>265617.63</b>	<b>250.00</b>	<b>0.00</b>	<b>1800.00</b>	<b>958.66</b>	<b>36519.15</b>

**(III) Cumulative NFE achieved during the block period 2017-18 to 2021-22**  
(Rs. in Lakhs)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2017-18	42490.51	174.00 %
2018-19	93393.94	183.70 %
2019-20	132468.71	166.71 %
2020-21	180845.80	164.29 %
2021-22	228335.19	159.90 %

**(IV) Whether the Unit achieved Positive NFE : Yes**

**(D) Other Information:**

LOA No. & Date	SEEPZ/NUS/APL/520/97/13906 Dated: 12.03.1997	
Validity of LOA	31.03.2027	
Item(s) of manufacture/ Services	Computer Software Services	
Date of commencement of production	12.03.1997	
Execution of BLUT	YES	
Outstanding Rent dues	Rs.21,864.93/- as on 17.01.2023	
Labour Dues	No Dues	
Validity of Lease Agreement	Pending for registration for the period 01.04.2022 to 31.03.2027 1. Letter sent to the unit on 26.12.2022 for registration	
Pending CRA Objection, if any	No (As per file)	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No (As per file)	
a. Projected employment for the block period (2017-18 to 2021-22)		
b. No. of employees as on FY 2021-22	1616	
Area allotted (in sq.ft.)	127939.72 Sq. Ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	79.17 Sq. ft/ employee	
Investment till date	Building	4475.31
	Plant & Machinery	10345.58
	TOTAL	14820.89
Per Sq.ft. Export during the FY	43694.77 per sq. ft.	



Quantity and value of goods exported under Rule 34 (unutilized goods)	NA
Value Addition during the monitoring period	NA
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.	Yes
If no, details of the Year along with no of days delayed to be given.	

**(E) Reconciliation of Export & Import data.**

**a. EXPORT**

(Rs.in lakhs)

Year/ Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2021- 22	55902.97 (Offsite 35595.50  Onsite 20,307.47)	(As per NSDL)  32786.22  (NSDL data provided by unit)  36352.52	23116.75       1610.84	<p>The export data available with the unit as provided by the NSDL for the said year is different to the export data available with section.</p> <p>The unit has provided the explanation for the difference of the export value as per their export figure provided in APR and the export value provided to the unit by NSDL. Difference in the export value is due to the below reason:-</p> <p>1. The export figures shown in APR by the unit i.e Rs. 55902.97 lakhs is inclusive of offsite i.e Rs.35595.50, Onsite client invoicing for which softex is not filed i.e. Rs. 20,307.47 lakhs and also inclusive of the value of credit notes i.e Rs. 1183.93 and the same is not reflected in the NSDL value.</p> <p>2. The export value difference is also due to exchange rate difference considered by the unit and NSDL i.e. Rs. 426.91.</p> <p>3. The unit has also mention that, the actual offsite export is Rs. 36779.43 including the credit notes but the same is not reflected in the NSDL.</p> <p>The unit has submitted the explanation regarding the export data for the said year i.e for Rs.36779.43 Lakhs which is reflected in NSDL along with NSDL export</p>

				data i.e Rs. 36352.52 Lakhs and also mentioned the reason for the differences i.e due to exchange rate difference & credit note of Rs.1183.93 lakhs .
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- b. **IMPORT (Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs.InLakhs)				
Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2021-22	10.85	7.82	3.03	Unit has received capital goods from other units i.e Rs. 55.39 lakhs and also capital goods transferred to other unit i.e Rs. 52.37 lakhs. The balance of capital goods is not reflected in the NSDL.

**(F) Bond cum Legal Undertaking (BLUT)**

		FY 2021-22	
		Proposed Value	Duty Foregone
i	Total Bond-Cum Legal Undertaking	2800.00	1260.88
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	841.97	734.59
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00	0.00
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	219.45	69.65
v	Remaining Value of BLUT as at the end of the Financial Year [ (ii) + (iii)- (iv)].	622.52	664.94

<b>(G)</b>	Details of pending Foreign Remittance beyond Permissible period, if any <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	Yes, The unit vide letter dated 09.12.2022 informed that 02 cases amounting of Rs. 71.53 lakhs have been received wherein 01 case amounting of Rs. 3.27 lakhs is still pending. (Refer attached statement of pending invoices along with letter from ICICI (AD Bank).
<b>(H) (a)</b>	Whether all softex has been filed for the said period. If no, details thereof.  SO to also check whether unit has obtained Softex condonation from DC	Yes



	office / RBI and if approved, whether they have filed such pending Softex.	
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Yes
(c)	Whether unit has filed any request for Cancellation of Softex	No
(I)	Whether any Services provided in <b>DTA / SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided),	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms  If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes, Refer attached statement of DTA procurement during this period – Annexure – V
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	Yes, Refer attached list of request IDs pending for OOC with reason – Annexure – VI
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or	Yes, they have set up canteen for our staff in our unit premises and no permission from UAC / DC officer has been issued.

	<p>otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility ?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed ? details to be given including amount of duty / tax recovered or yet to be recovered</p>	<p>Yes, They have availed benefit for some of the materials and the permission for regularization is under process with DC SEEPZ official.</p> <p>As per the submission made by the unit on 09.01.2023, the details are been checked and scrutinized and the same are under process i/r of the applicable duties paid or exemption availed.</p>
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

**Observations:**

- The unit has achieved export revenue of Rs. 55902.97 Lakhs as against projected export of Rs. 33000.00 i.e. 169.40 % during the FY 2021-22 Block Period 2017-18 to 2021-22.
- The unit has achieved positive NFE during the FY 2021-22.
- APR for the FY 2021-22 have been filed within the stipulated time period.
- AC may like to monitor the performance of the Unit for the period 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

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**ANNEXURE - A1**

**EXPORT & IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2017-18 to 2021-22**

**UNIT NAME**

- M/s. Tata Consultancy Services Ltd.

**Date of Commencement** - 12.03.1997 (LOA No-SEEPZ/NUS/APL/520/97/13906 dated 12.03.1997)

**LOA BLOCK PERIOD** - 2017-18 to 2021-22

**Monitoring Period** - 2021-22

(Rs. In lakhs)														
Year (F.Y.)	Export value as per				IMPORT value as per-					NFE				
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year –APR (Raw + CG)	IT/NSDL data	Amortised value as per APR Rs. in Lakhs.	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed +amortised+O utflow )	APR data as per verification (Raw material consumed +amortised+O utflow )	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(P)+8+APR(5) / APR column (5)	4A(P)+(9)+APR (5)		APR (7)	(4-11)	
2017-18 To 2020-21			209714.66	112000.00							110080.00		180845.80	180845.80
2021-22	55902.97	32786.22	55902.97	33000.00	0.00+1472.64	7.82	147.57	147.58	8413.57	8413.58	32720.00	47489.40	47489.39	228335.19
Total Achieved	55902.97	32786.22	265617.63	145000.00		7.82	147.57	147.58	8413.57	8413.58	142800.00	47489.40	228335.19	228335.19

**CG AMORTISATION - details as provided by the Unit**

**UNIT NAME** - M/s. Tata Consultancy Services Ltd.

**Date of Commencement** - 12.03.1997 (LOA No. SEEPZ/NUS/APL/520/97/13906 dated 12.03.1997)

**LOA BLOCK PERIOD** - 2017-18 to 2021-22

**Amortisation Period** - 2021-22

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE	12-13 10%	13-14 10%	14-15 10%	15-16 10%	16-17 10%	17-18 10%	18-19 10%	19-20 10%	20-21 10%	21-22 10%
2012-13	206.00	206.00	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
2013-14	117.00	105.30		11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70
2014-15	47.00	37.60			4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
2015-16	71.16	49.81				7.12	7.12	7.12	7.12	7.12	7.12	7.12
2016-17	76.00	45.60					7.60	7.60	7.60	7.60	7.60	7.60
2017-18	252.02	126.01						25.20	25.20	25.20	25.20	25.20
2018-19	303.60	121.36							30.34	30.34	30.34	30.34
2019-20	362.90	108.87								36.29	36.29	36.29
2020-21	29.49	5.90									2.95	2.95
2021-22	10.85	1.09										1.09
<b>TOTAL</b>	<b>1475.82</b>	<b>867.54</b>	<b>20.60</b>	<b>32.30</b>	<b>37.00</b>	<b>44.12</b>	<b>51.72</b>	<b>76.92</b>	<b>107.26</b>	<b>143.55</b>	<b>146.50</b>	<b>147.58</b>



**GOVT. OF INDIA,  
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE,  
ANDHERI (EAST), MUMBAI**

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**AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE**

**A. PROPOSAL:**

Monitoring of the performance of M/s. Simic Electronics Pvt Ltd, unit located in 48, SDF-II, SEEPZ- SEZ, Andheri (E), for the period 2021-22 of block period 2018-19 to 2022-23.

**B. Specific Issue on which decision of UAC is required:**

Monitoring of the performance of the unit for FY 2021-22 of 2018-19 to 2022-23 block period in terms of Rule 54 of SEZ Rules, 2006

**C. The details of the approved export projections for 4<sup>th</sup> block period of 5 years i.e. FY 2018-19 to 2022-23, are as detailed below:**

**(I) APPROVED Projections**

(Rs. in lakhs)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
FOB value of export	150.84	158.38	166.55	174.72	163.52	814.01
FE Outgo	27.15	28.64	30.18	31.75	33.37	151.09
NFE	123.69	129.74	136.37	142.97	150.15	682.92

**(II) Performance as compared to projections during the block period 2018-19 to 2022-23.**

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2018-19	150.84	294.20	14.90	17.60	6.50	0.00	0.00
2019-20	158.38	210.84	15.84	13.88	6.50	0.00	0.00
2020-21	166.55	329.87	16.43	23.59	6.50	0.00	0.00
2021-22	174.72	359.16	17.25	21.42	6.50	0.00	0.00
Total	650.49	1194.10	64.42	76.49	26.00	0.00	0.00

**(III) Cumulative NFE achieved during the block period 2018-19 to 2022-23**

(Rs. in Lakhs)

Year	Cumulative NFE Achieved	Cumulative % NFE Achieved
2018-19	278.80	225.40%
2019-20	475.86	187.77%
2020-21	786.55	201.78%
2021-22	1124.64	211.09%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	8(25)/81-EPZ Dated: 31.10.1981	
Validity of LOA	31.03.2023	
Item(s) of manufacture/ Services	Silvered Mica plates & parts and Mica Capacitors	
Date of commencement of production	01.12.1982	
Execution of BLUT	YES	
Outstanding Rent dues	NIL	
Labour Dues	NIL	
Validity of Lease Agreement	Registered the sub-lease agreement for the period 01.04.2018 to 31.03.2023	
Pending CRA Objection, if any	No (As per APR file)	
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	No (As per APR file)	
a. Projected employment for the block period b. No. of employees as on 31.03.2022	25	
Area allotted (in sq.ft.)	5509.12 sq.ft.	
Area available for each employee per sq.ft. basis (area / no. of employees)	220.36 Sq.ft/employee	
Investment till date	Building	0.00
	Plant & Machinery	16.67
	TOTAL	16.67
Per Sq.ft. Export during the FY	6519.37 per sq. ft	



Quantity and value of goods exported under Rule 34 (unutilized goods)	NIL
Value Addition during the monitoring period	NIL
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.	<b>Yes</b>

**(E) Reconciliation of Export & Import data.**

**a. EXPORT**

(Rs.in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2021-22	359.16	359.29	0.13	Unit has not accounted value of 6 sample shipments amounting to Rs. 13157 whereas in NSDL report they have accounted for this.

**b. IMPORT (Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2021-22	0.00	0.00	NIL	NA

**(F) Bond cum Legal Undertaking (BLUT)**

i	Total Bond-Cum Legal Undertaking	31.87
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	15.06
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	144.85
iv	The duty forgone on Goods/ Services imported or procured during the	6.24

	Financial Year (should include the GST foregone on DTA procured goods/services)	
v	Remaining Value of BLUT as at the end of the Financial Year [ (ii) + (iii)-(iv)].	153.67

(G)	Details of pending Foreign Remittance beyond Permissible period, if any <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	NO
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof.  SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	NA
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	NA
(c)	Whether unit has filed any request for Cancellation of Softex	NA
(I)	Whether any Services provided in <b>DTA / SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	NO
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms  If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NO



(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	NO
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Annexure - 3
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	Annexure - 4
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise  Whether unit has availed any duty free goods / services for setting up such facility?  If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	NO
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NO

#### Observations:

- The unit has achieved export revenue of Rs. 359.16/- Lakhs as against projected export of Rs. 174.72/- i.e. 205.56 % during the period for FY 2021-22.
- The unit has achieved positive NFE during the block period.
- APR for the FY 2021-22 have been filed within the stipulated time period.
- UAC may like to monitor the performance of the Unit for the period 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

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## ANNEXURE - A1

## EXPORT &amp; IMPORT NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2018-19 TO 2022-23

UNIT NAME - M/s. Simic Electronics Pvt Ltd.

Date of Commencement - 01.12.1982 (LOA No. 8/25/81-EPZ dated 31.10.1981)

LOA BLOCK PERIOD - 2018-19 to 2022-23

Monitoring Period - 2021-22

(Rs. In lakhs)														
Year (F.Y.)	Export value as per				IMPORT value as per-							NFE		
	APR data	MSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (Based on FOB Value)	Import during the year -APR (Raw + CG)	IT/MSDL data	Amortised value as per APR Rs. In Lakhs.	Amortise of value of CG 10% as per rule 53 of SEZ Rules.	APR data (Raw material consumed +amortised+Outflow)	APR data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	After Verification as per Rule 53 of SEZ Rules.	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vd)		4A(b)+8+APR(5) / APR column (6)	4A(b)-(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2018-19 To 2020-21			834.91	475.77							382.80		786.53	786.55
2021-22	359.16	359.29	359.16	174.72	21.42+3.13	21.42	0.31	0.32	21.06	21.07	142.97	338.10	338.09	1124.64
Total Achieved	359.16	359.29	1194.07	650.49		21.42	0.31	0.32	21.06	21.07	522.77	338.10	1124.64	1124.64

## CG AMORTISATION - details as provided by the Unit.

UNIT NAME

M/s Simic Electronics Pvt Ltd.

Date of Commencement -

01.12.1982 (LOA No. 8/25/81-EPZ dated 31.10.1981)

LOA BLOCK PERIOD

2018-19 to 2022-23

**Amortisation Period**

021-22

YEAR	CG IMP.	AMORTISED VALUE	Value in Lakhs									
			12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2012-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	3.16	2.21				0.32	0.32	0.32	0.32	0.32	0.32	0.32
2016-17	0.00	0.00					0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00						0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.00							0.00	0.00	0.00	0.00
2019-20	0.00	0.00								0.00	0.00	0.00
2020-21	0.00	0.00									0.00	0.00
2021-22	0.00	0.00										0.00
TOTAL	3.16	2.21	0.00	0.00	0.00	0.32	0.32	0.32	0.32	0.32	0.32	0.32



**GOVT. OF INDIA,  
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SEEPZ SPECIAL ECONOMIC ZONE,  
ANDHERI (EAST), MUMBAI**

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**AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL COMMITTEE**

**A. PROPOSAL:**

Monitoring of the performance of M/s. Allied Digital Services Ltd. unit located in Unit No.405 4<sup>th</sup> Floor, Multistoried Building, SEEPZ- SEZ, Andheri (E), for the period **2021-22** of block period **2019-20 to 2023-24**.

**B. Specific Issue on which decision of UAC is required:**

Monitoring of the performance of the unit for FY **2021-22** of **2019-20 to 2023-24** block period in terms of Rule 54 of SEZ Rules, 2006

**C. The details of the approved export projections for 2021-22 block period of 5 years i.e. FY 2019-20 to 2023-24 , are as detailed below:**

**( I) APPROVED Projections**

	(Rs. in lakhs)					
	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
FOB value of export	1400.00	1512.00	1663.20	1862.78	2142.20	8580.18
FE Outgo	64.00	65.12	66.63	68.63	71.42	335.80
NFE	1336.00	1446.88	1596.57	1794.15	2070.78	8244.38

**(II) Performance as compared to projections during the block period 2019-20 to 2023-24 .**

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	1400.00	1569.41	0.00	0.00	50	0.00	0.00

2020-21	1512.00	1431.44	0.00	0.00	50	0.00	0.00
2021-22	1663.20	2396.54	0.00	0.00	50	0.00	0.00
<b>Total</b>	<b>4575.20</b>	<b>5397.39</b>	<b>0.00</b>	<b>0.00</b>	<b>150</b>	<b>0.00</b>	<b>0.00</b>

(III) Cumulative NFE achieved during the block period 2019-20 to 2023-24 .  
(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved	Cumulative % NFE Achieved
2019-20	1336.00	1569.41	117.47%
2020-21	2782.88	3000.85	107.83%
2021-22	4379.45	5397.39	123.24%

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ-SEZ/IA-1/APL/SW-09/2010-11/8218 DATED 29.07.2010
Validity of LOA	30.06.2024
Item(s) of manufacture/ Services	IT/ITES
Date of commencement of production	01.07.2014
Execution of BLUT	YES
Outstanding Rent dues	Rs.72,249.85/- as on 17.01.2023
Labour Dues	No Dues
Validity of Lease Agreement	Registered for the period w.e.f. 12.10.2010 for 95 years
Pending CRA Objection, if any	No
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	Nil (As per record on file)
a. Projected employment for the block period b. No. of employees as on 31.03.2022	Projected Employment : Men- 70 & Women-30 Total Nos. of employees as per APR of 2021-22 - 150. (Men: 120 & Women: 30)
Area allotted (in sq. ft.)	7911 Sq. Ft
Area available for each employee per sq. ft. basis (area / no. of employees)	52.74 Sq. Ft per employee
Investment till date	Building 362.36 lakhs Plant & Machinery 0.00 lakhs <b>TOTAL 362.36 lakhs</b>



<b>Per Sq. ft. Export during the FY</b>	Rs. 0.302 per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)	Nil
Value Addition during the monitoring period	Not Applicable
Whether the APR being considered now has been filed well within the time limit, or otherwise.	Yes
If no, details of the Year along with no of days delayed to be given.	

**(E) Reconciliation of Export & Import data.**

**a. EXPORT**

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Trade Data	Difference if any	Reason for Difference/Remark
2021-22	2396.54	2364.28	32.26	Difference is due to Fluctuation in Exchange rate

**b. IMPORT ( Capital Goods** including procurement done on IUT (from SEZ,) basis.

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2021-22	0.00	0.00	0.00	—

**(F) Bond cum Legal Undertaking (BLUT)**

		2021-22
i	Total Bond-Cum Legal Undertaking	Rs. 210.40
ii	Remaining Value of BLUT given by entity at the star of the Financial Year.	Rs. 194.74



iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 0.28
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs. 194.46

(G)	Details of pending Foreign Remittance beyond Permissible period, if any	No
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof.  SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.	Yes
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Yes
(c)	Whether unit has filed any request for Cancellation of Softex	No
(I)	Whether any Services provided in <b>DTA/SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms  If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	Pertains to ADC
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been	No

	processed for approval by the SO Office.	
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	Yes
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise  Whether unit has availed any duty free goods / services for setting up such facility?  If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	No
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

**P. Observations:**

- The unit has achieved export revenue of Rs. 2396.54 Lakhs as against projected export of Rs. 1663.20 i.e. 144.09 % for the FY 2021-22
- The unit has **achieved positive NFE** during the period from 2021-22 of the block period 2019-20 to 2023-24 .
- The APR's have been filed **within the stipulated time period**.
- The balance amount in BLUT at the end of 2021-22 is positive.
- **NO CRA objection/Show Cause Notice pending.**
- **No Pending foreign Exchange Realization as of date.**
- UAC may like to monitor the performance of the Unit for the period 2021-22 in terms of Rule 54 of SEZ Rules, 2006.

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**ANNEXURE - A**

**M/S ALLIED DIGITAL SERVICES LTD. LOA NO: SEEPZ SEZ/IA-I/APL/SW-09/2010-11/3218 DATED-29.07.2010**

**Date of Commencement of production : 01.07.2014 Unit No. (405)**

**EXPORT & IMPORT NFE DATA FOR FY YEAR 2021-22 (LOA BLOCK PERIOD 2019-20 TO 2023-24)**

EXPORT & IMPORT NFE DATA FOR FY YEAR 2021-22 (LOA BLOCK PERIOD 2019-20 TO 2023-24)														
(Rs. in lakhs)														
Year ( F.Y.)	Export value as per				IMPORT value as per-						NFE			
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (FOE)	Import during the year -APR (Raw + CG)	IT/NSDL data	On verification import data	Amortised value of CG as per APR	10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised+Outflow )	APR-data verification (Raw material consumed +amortised+Outflow )	Projected Foreign exchange earning (NFE)	As per APR	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)	4B(vii)		4A(h)+8+APR(5) / APR column (8)	4A(h)+(9)+APR (5)		APR (7)	(6-11)
2019-20	1569.41	1585.61	1569.41	1400.00	0.00	0.00	64.00	0.00	0.00	0.00	0.00	1336.00	1569.41	1569.41
2020-21	1431.44	1257.18	1431.44	1512.00	0.00	0.00	64.00	0.00	0.00	0.00	0.00	1446.88	1431.44	3000.85
2021-22	2396.54	2364.28	2396.54	1663.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1596.57	2396.54	5397.39
Total Achieved	5397.39	5207.07	5397.39	4575.20	0.00	0.00	128.00	0.00	0.00	0.00	0.00	4379.45	5397.39	5397.39



**ANNEXURE - B**

M/S.ALLIED DIGITAL SERVICES LTD. LOA NO: SEEPZ SEZ/IA-I/APL/SW-09/2010-11/8218 DATED:29.07.2010

**Date of Commencement of Production : 01.07.2014**

Value in Lakhs

[illegible]

**GOVT. OF INDIA,  
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE,  
ANDHERI (EAST), MUMBAI**

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**AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE**

**A. PROPOSAL:**

Monitoring of the performance of M/s. Allied Digital Services Ltd. unit located in Unit No. 406, 4<sup>th</sup> Floor, Multistoried Bldg, SEEPZ- SEZ, Andheri (E), for the period **2021-22** of block period **2019-20 to 2023-24**.

**B. Specific Issue on which decision of UAC is required:**

Monitoring of the performance of the unit for FY **2021-22** of 2019-20 to 2023-24 block period in terms of Rule 54 of SEZ Rules, 2006

C. The details of the approved export projections for **2021-22** block period of 5 years i.e. FY **2019-20 to 2023-24**, are as detailed below:

**( I) APPROVED Projections**

(Rs. in lakhs)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
FOB value of export	1400.00	1512.00	1663.20	1862.78	2142.20	8580.18
FE Outgo	64.00	65.12	66.63	68.63	71.42	335.80
NFE	1336.00	1446.88	1596.57	1794.15	2070.78	8244.38

**(II) Performance as compared to projections during the block period 2019-20 to 2023-24.**

(Rs. In Lakhs)

Year	Export		F.E. OUTGO				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2019-20	1400.00	3248.78	0.00	0.00	50.00	1.18	0.00
2020-21	1512.00	2816.41	0.00	0.00	50.00	0.00	0.00
2021-22	1663.20	4949.82	0.00	0.00	50.00	0.00	0.00
<b>Total</b>	<b>4575.2</b>	<b>11015.01</b>	<b>0.00</b>	<b>0.00</b>	<b>150.00</b>	<b>1.18</b>	<b>0.00</b>



**(III) Cumulative NFE achieved during the block period 2019-20 to 2023-24**

<b>(Rs. in Lakhs)</b>			
<b>Year</b>	<b>Cumulative Projections NFE</b>	<b>Cumulative NFE Achieved</b>	<b>Cumulative % NFE Achieved</b>
2019-20	1336.00	3248.51	243.15%
2020-21	2782.88	6064.65	217.92%
2021-22	4379.45	11014.20	251.49%

**(IV) Whether the Unit achieved Positive NFE : Yes**

**(D) Other Information:**

LOA No. & Date	SEEPZ-SEZ/IA-1/APL/SW-010/2010-11/9320 DATED 27.08.2010.		
Validity of LOA	20.08.2024		
Item(s) of manufacture/ Services	IT/ITES.		
Date of commencement of production	21.08.2014		
Execution of BLUT	YES		
Outstanding Rent dues	Rs.82,763.17/- as on 17.01.2023		
Labour Dues	nil		
Validity of Lease Agreement	Registered w.e.f. 12.10.2010 for 95 years		
Pending CRA Objection, if any	No		
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	Nil (As per record on file)		
a. Projected employment for the block period	Projected Employment : Men -160 & Women - 20 Total Nos. of employees as per APR of 2021-22 - 155 . (Men -125 & Women-30)		
b. No. of employees as on 31.03.2022			
Area allotted (in sq. ft.)	9063.21 Sq. Ft.		
Area available for each employee per sq. ft. basis (area / no. of employees)	2021-22 58.47 Sq. Ft per employee		
Investment till date	Building	415.11	
	Plant & Machinery	0.00	
	TOTAL	415.11	
Per Sq. ft. Export during the FY	0.546 lakhs per Sq. Ft.		
Quantity and value of goods exported under Rule 34 (unutilized goods)	Nil		
Value Addition during the monitoring period	Not Applicable		
Whether the APR being considered	Yes		



now has been filed well within the time limit, or otherwise.	
If no, details of the Year along with no of days delayed to be given.	

**(E) Reconciliation of Export & Import data.**

**a. EXPORT**

(Rs. in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex/Trade Data	Difference if any	Reason for Difference/Remark
2021-22	4949.82	4181.14	768.68	Difference is Due to fluctuation in exchange rate

**b. IMPORT ( Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis .

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2021-22	0.00	0.00	0.00	—

**(F) Bond cum Legal Undertaking (BLUT)**

<b>i</b>	Total Bond-Cum Legal Undertaking	Rs. 210.40
<b>ii</b>	Remaining Value of BLUT given by entity at the star of the Financial Year.	Rs. 205.92
<b>iii</b>	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	0.00
<b>iv</b>	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 2.99
<b>v</b>	Remaining Value of BLUT as at the end of	Rs. 202.93

	the Financial Year [(ii) + (iii)- (iv)].	
(G)	<p>Details of pending Foreign Remittance beyond Permissible period, if any</p> <p><b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b></p>	<p>28 cases amounting to Rs. 884.68 lakhs of Foreign Exchange Pending as per APR 2020-21.</p> <p>Thereafter, the unit vide their letter dated 06.12.2022 have informed that there is no pending realisation as of date as per Bank Statement &amp; Remittance provided by the unit.</p>
(H) (a)	<p>Whether all softex has been filed for the said period. If no, details thereof.</p> <p>SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex.</p>	Yes
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency.	Yes
(c)	Whether unit has filed any request for Cancellation of Softex	No
(I)	Whether any Services provided in <b>DTA / SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No
(J)	<p>Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ.</p> <p>If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms</p> <p>If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated</p>	Pertains to ADC
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No
(L)	Whether unit has filed all DTA	Yes



	procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	No
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	No
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No

**P. Observations:**

- The unit has achieved export revenue of Rs. 4949.82 Lakhs as against projected export of Rs. 1663.20 i.e. 297.61 % during the period from 2019-20 to 2023-24.
- The unit has **achieved positive NFE** during the period from **2021-22** of the block period 2019-20 to 2023-24.
- The APR have been **filed within the stipulated time period.**
- The balance amount in BLUT at the end of **2021-22 is positive .**
- **NO CRA objection/Show Cause Notice pending.**
- **No Pending foreign Exchange Realization as of date.**
- UAC may like to monitor the performance of the Unit for the period **2021-22** in terms of Rule 54 of SEZ Rules, 2006.

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**EXPORT, IMPORT & NFE DATA FOR FY YEAR 2021-22 (LOA BLOCK PERIOD 2019-20 TO 2023-24)**

Year ( F.Y.)	Export value as per				IMPORT value as per-						NFE			On Cumulative Basis	
	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (FOB)	Import during the year -APR (Raw + CG)	IT/NSDL- data	On verification import data	Amortised value as per APR	Amortised value of CG 10% as per rule 53 of SEZ Rules.	APR-data (Raw material consumed +amortised +Outflow )	APR-data as per verification (Raw material consumed +amortised+Outflow )	Projected Foreign exchange earning (NFE)	As per APR		After Verification as per Rule 53 of SEZ Rules.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	3(a)				4A(b)+4B(i)			4B(vi)		4A(n)+9+APR R(S) / APR column (6)	4A(n)+(10+APR (5)		APR (7)	(4-12)	
2019-20	3248.78	3241.96	3248.78	1400.00	1.18	1.18	64.00	0.27	0.27	0.27	0.27	1336.00	3248.51	3248.51	3248.51
2020-21	2816.41	2704.37	2816.41	1512.00	0.00	0.00	65.12	0.27	0.27	0.27	0.27	1446.88	2816.14	2816.14	6064.65
2021-22	4949.82	4181.14	4949.82	1663.20	2.65	0.00	2.65	0.27	0.27	0.27	0.27	1596.57	4949.55	4549.55	11014.20
Total Achieved	11015.01	10127.47	11015.01	4575.20	3.83	1.18	131.77	0.81	0.81	0.81	0.81	4379.45	11014.20	11014.20	20327.36

**ANNEXURE - B**

**M/S.ALLIED DIGITAL SERVICES LTD. LOA NO: SEEPZ SEZ/IA-I/APL/SW-010/2010-11/9320 DATED:27.08.2010**

**Date of Commencement of production : 01.07.2014 (Unit-406)**

YEAR	CG IMP. 4B(V)	Value in Lakhs								
		14-15	15-16	16-17	17-18	18-19	19-20	20-21	2021-22	Total
		10%	10%	10%	10%	10%	10%	10%	10%	
2014-15	0.00	-	-	-	-	-	-	-	-	-
2015-16	0.00		-	-	-	-	-	-	-	-
2016-17	0.00			-	-	-	-	-	-	-
2017-18	1.47				0.15	0.15	0.15	0.15	0.15	0.74
2018-19	0.00					-	-	-	-	-
2019-20	1.18						0.12	0.12	0.12	0.35
2020-21	0.00							-	-	-
2021-22	0.00								-	-
TOTAL	2.65	0.00	0.00	0.00	0.15	0.15	0.27	0.27	0.27	1.09

**GOVT. OF INDIA,  
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,  
SEEPZ SPECIAL ECONOMIC ZONE,  
ANDHERI (EAST), MUMBAI**

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**AGENDA NOTE FOR CONSIDERATION OF THE UNIT APPROVAL  
COMMITTEE**

**A) PROPOSAL:**

Monitoring of the performance of M/s. Asian Star Company Ltd., unit located in Unit 23, SDF-1 SEEPZ- SEZ, Andheri (E), for the period 2020-21 of block period 2020-21 to 2024-25

**B) Specific Issue on which decision of UAC is required:**

Monitoring of the performance of the unit for FY 2020-21 of block period 2020-21 to 2024-25 in terms of Rule 54 of SEZ Rules, 2006

**C) The details of the approved export projections for block period of 5 years i.e. FY 2020-21 to 2024-25, are as detailed below:**

**(I) APPROVED Projections**

(Rs. in lakhs)

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year	Total
FOB value of export	21000.00	22000.00	23500.00	25000.00	27000.00	118500.00
FE Outgo	18225.00	19065.00	20340.00	21625.00	23315.00	102570.00
NFE	2775.00	2935.00	3160.00	3375.00	3685.00	15930.00

**(II) Performance as compared to projections during the block period 2020 to 2021**

(Rs. In Lakhs)

Year	Export (Rs. In Lakhs)		F.E. OUTGO (Rs. In Lakhs)				
	Projected	Actual	Raw Material (Goods/Services)		C.G. import		Other outflow
			Projected	Actual	Projected	Actual	
2020-21	21000.00	25978.65	17240	6601.88	50	151.50	28.77



**(III) Cumulative NFE achieved during the block period 2020-21 to 2024-25.**

**(Rs. in Lakhs)**

Year	Cumulative NFE Projection	Cumulative NFE Achieved	Cumulative % NFE Achieved
2020-21	2775.00	2685.76	96.76%

**(IV) Whether the Unit achieved Positive NFE : Yes**

**(D) Other Information:**

<b>LOA No. &amp; Date</b>	SEEPZ-SEZ/IA-I/APL/GJ-21/08-09/7308 DTD.13.07.2009
<b>Validity of LOA</b>	31.03.2025
<b>Item(s) of manufacture/ Services</b>	Ceramic Gold jewellery, Ceramic Jewellery, Ceramic Palladium Jewellery, Ceramic Platinum Jewellery, Ceramic Silver Jewellery, Gold, Platinum & Combination, Silver, Stainless Steel, Jewellery Plain or Studded with Diamond Precious Semi precious & synthetic stones or in Combination thereof.
<b>Date of commencement of production</b>	24.07.2012
<b>Execution of BLUT</b>	Yes
<b>Outstanding Rent dues</b>	Rs.4,77,767.51/-
<b>Labour Dues</b>	NIL
<b>Validity of Lease Agreement</b>	Registered the sub-lease agreement for the period 27.07.2020 to 31.03.2025
<b>Pending CRA Objection, if any</b>	No (As per APR file)
<b>Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any</b>	No (As per APR file)
<b>a) Projected employment for the block period</b>	210
<b>b) No. of employees as on 31.03.2021</b>	176

Area allotted (in sq. ft.)		7145 sq.ft.
Area available for each employee per sq. ft. basis (area / no. of employees)		40.59 Sq.ft/employee
Investment till date	Building	Rs. 0.00 Lakhs
	Plant& Machinery	Rs. 489.52 Lakhs
	<b>TOTAL</b>	Rs. 489.52 Lakhs
Per Sq. ft. Export during the FY		Rs. 363592.02/- per Sq. Ft.
Quantity and value of goods exported under Rule 34 (unutilized goods)		NIL
Value Addition during the monitoring period		Rs13.40 %
Whether all the APRs being considered now has been filed well within the time limit, or otherwise.  If no, details of the Year along with no of days delayed to be given.		<b>YES.</b> <b>APR for the year 2020-21 has been filed on 31.12.2021</b>

**(E) Reconciliation of Export & Import data.**

**(a) EXPORT**

(Rs.in lakhs)

Year/Period	Figures reported in APR (FOB Value)	Figures as per Softex /Trade Data	Difference if any	Reason for Difference/Remark
2020-21	25978.65	26751.25	772.6	As per the submission of the unit , the difference is due to Consignment export, loan, diamond export, repairs, returnable, sample and cancelled export.



(b) **IMPORT (Capital Goods** including procurement done on IUT (from SEZ, EOU, STPI, EHTP) basis.

(Rs. In Lakhs)

Year/Period	Figures as per APR	Figures as per Softex/Trade Data	Difference if any	Reasons for difference
2020-21	20657.74	6601.88	14055.86	As per the submission of the unit, the difference is due to exhibition import, consignment import, free samples, undelivered return import.

(F) **Bond cum Legal Undertaking (BLUT)**  
Lakhs)

value (Rs.In

i	Total Bond-Cum Legal Undertaking	Rs. 57126.07/-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	Rs. 57126.07/-
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	Rs.0.00/-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	Rs. 1423.21/-
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)].	Rs. 55702.86/-

(G)	Details of pending Foreign Remittance beyond Permissible period, if any <b>To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.</b>	NIL
(H) (a)	Whether all softex has been filed for the said period. If no, details thereof.  SO to also check whether unit has obtained Softex condonation from DC office/ RBI and if approved, whether they have filed such pending Softex.	Not applicable being Jewellery Unit.
(b)	Whether all Softex has been certified, if so till which month has the same been certified. If	Not applicable being



	not, provide details of the Softex and reasons for pendency.	Jewellery Unit
(c)	Whether unit has filed any request for Cancellation of Softex	NIL
(I)	Whether any Services provided in <b>DTA / SEZ/EOU/STPI</b> etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	No.
(J)	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms  If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	No.
(K)	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	No Supplier has approached for endorsement.
(L)	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	YES
(M)	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NO
(N)	Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise  Whether unit has availed any duty free goods / services for setting up such facility?  If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered.	NO
(O)	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	No.

**(P) Observations:**

- The unit has achieved export revenue of Rs. 25978.65 Lakhs as against projected export of Rs. 21000.00 i.e. 123.70% during the period from 2020-21.
- The unit has achieved positive NFE during the block period 2020-21.
- **All the APRs have been filed for the year, 2020-21 within the stipulated time period.**
- UAC may like to monitor the performance of the Unit for the period 2020-21 in terms of Rule 54 of SEZ Rules, 2006.

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**M/s Asian Star Company Ltd. LOA NO.SEEPZ-SEZ/IA-I/APL/GJ-21/08-09/7308 DATED 13.07.2009**

**EXPORT & IMPORT NFE DATA**

YEAR	CG IMP. 4B(V)	AMORTISED VALUE										
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total
		10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
2011-12	2.37	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	2.37
2012-13	20.9		2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	18.81
2013-14	20.12			2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	16.10
2014-15	16.78				1.68	1.68	1.68	1.68	1.68	1.68	1.68	11.75
2015-16	11.66					1.17	0.78	0.78	0.78	0.78	0.78	5.07
2016-17	23.77						2.38	2.38	2.38	2.38	2.38	11.89
2017-18	13.94							1.39	1.39	1.39	1.39	5.58
2018-19	23.33								2.33	2.33	2.33	7.00
2019-20	12.52									1.25	1.25	2.50
2020-21	6.11										0.61	0.61
Total	151.5	0.24	2.33	4.34	6.02	7.18	9.17	10.57	12.90	14.15	14.76	81.66